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FINANCIAL AND COMMERCIAL OUTLOOK.

The occasional occurrence of some untoward event is not to be taken either as reflecting a general backward movement in the tide of business, or as an unfavorable omen of the future. In a country so vast as this, comprising so many diversified industries, a casualty now and then seems to be only in the natural order of things, and it can well be argued that in the multiplicity of enterprises a certain percentage representing failures is inevitable. The iron and steel situation, which may be described as a halt in the onward movement of that industry, is not in consonance with the general situation of affairs, nor is the failure of Price, McCormick & Co., the large cotton brokerage house of New York, with liabilities aggregating the enormous sum of $13,000,000—which about breaks the record in that respect—to be considered as in harmony with the times. Such disasters, so far from evidencing retrogression, are only examples of the painful penalties of overleaping normal activities. In iron and steel the upward movement had been carried on with such rapidity and to such extent as to convince most observers of trade tendencies that this industry was a leader in all things, and perhaps too little attention was given to the fact that great and unusual advancements within a brief period are most likely to be abnormal. While this may have been true only to a slight degree with respect to iron and steel, nevertheless, that certain day comes when the natural order of things asserts itself, and there must be readjustment. With respect to the great cotton failure, it may be said that by different management it could have been avoided. The firm which failed is responsible for its own disaster, and not any condition in the country. The fact that the cases cited rest upon special con-

ditions and not on things in general is demonstrated by the healthy status of almost every other branch of trade and industry. There has been no falling off in the remarkable record of exports; in fact, the figures for April show an astounding increase over the same month of preceding years. The value of merchandise exports for April this year is given at $118,926,000, which is $20,000,000 more than in any preceding year, and $30,000,000 greater than April, 1899. The record is double that for April, 1893, and the fact that the foreign trade continues in a most flourishing condition may well be understood when it is shown that in no previous April, usually a month of light exports, have there been recorded outward shipments to the value of $100,000,000. Detailed figures for April have not yet been furnished, but, assuming that the general characteristics of the export trade for that month follow those of the months immediately preceding, it may be asserted that the increase is general, and applies to all the elements which go to make up the total volume of the export trade. Thus March showed that agricultural exports in that month were $18,000,000 greater than in the corresponding month of last year; that manufactures were $8,000,000 in excess of the corresponding month of the preceding year; that products of the mine were nearly 50 per cent in excess of those of the corresponding period in 1899, while products of the forests, the fisheries, and those grouped as miscellaneous all showed an increase. The advance in prices of cotton, corn, oats, wheat and provisions accounts in part for the increase in the value of agricultural exports, while there is also an increase in quantity exported, especially in cotton, and the advance in values also accounts in part for the great increase in exports of manufactures. In the nine months ending with March, exports of agricultural products were $18,000,000 greater than those of the corresponding months of 1899; manufactures were $70,000,000 greater than those of the same months in the preceding fiscal year; products of the mine exceeded those of the corresponding months of 1899 by 33 per cent; those of the forest showed a like increase, and fisheries and miscellaneous also showed a gain over the corresponding months of the preceding fiscal year, and with the phenomenal increase of $30,000,000 in April, 1900, as compared with April, 1899, it is apparent that the record of the year which ends June 30, next, will exceed that of any earlier year.

Then, too, there continues to be a general increase in both gross and net earnings of railroads, and such increases are by no means so slight as might have been expected in view of continuous preceding gain. For the first quarter of the current calendar year it is reported that the increase in gross earnings over the corresponding period of 1899 were $38,587,000, or almost 16 per cent, while the increase in net earnings was $15,676,000, or more than 22 per cent, the showing in the latter respect being an exceedingly favorable one.

In other respects the record of prosperity is also plain, although bank clearings show a falling off from the figures of the spring of 1899. Exchanges are however, considerably in excess of 1898 and 1897. There is a slight decrease in the general level of prices, but close observers are inclined to look upon this as wholesome rather than otherwise. There is nothing which should be more avoided than unnatural conditions, and in many lines it is believed prices have

been unreasonably high. The movement to a slightly lower level, therefore, is not viewed with alarm, but leads, it is argued, to a better and more normal basis.

The operations of the new currency law are being watched with growing interest. The refunding plan has already proven a success, a total to May 26th of $281,000,000 in bonds of the old denominations having been offered in exchange for the new 2s. Of this amount $61,000,000 were tendered by individuals, the remaining $220,000,000 by banks. The exchanges have been accelerated to some extent by the action of the Secretary of the Treasury in calling in the old 2's, amounting to $25,364,500, and by the concurrent withdrawal of deposits in national bank depositaries. The latter move indicated the purpose of the Secretary of the Treasury to maintain equilibrium in the bond and money markets by calling into the Treasury substantially $25,000,000, the amount to be paid out on the redemption of the old 2s. The first order withdrawing the deposits called for $5,000,000, which will be taken from all depositaries having a fixed balance in excess of $50,000. The withdrawals are to be made, however, only from temporary balances. Thus, in the case of a bank temporarily designated as a depositary, the call will effect a reduction in the Government funds held by it of about 6¼ per cent, while the permanent depositaries will not have their regular fixed balances impaired, but, in case they hold any temporary funds, these will be reduced also to the extent of about 6¼ per cent.

Another cause accelerating the presentation of old bonds for exchange into the new 2s has been the rumor that the Secretary of the Treasury would exercise the power which he undoubtedly has under the law to suspend its operations. An intimation that the Secretary would close the door to further offers caused heavy presentations during the last few days of May. While it is quite likely that the Secretary of the Treasury would exercise the power given him in this respect, if it were apparent that holders of the old bonds were disinclined to present them for exchange, it is certain that the operations of the law would not be suspended without giving due notice of the Government's intention to the holders of the old securities. The refunding plan would by no means be aided if the law were to be suspended suddenly, and without notice, while, on the other hand, it is conceived it would be immeasurably furthered by appointing a day on which the suspension would take effect. In the interval there would no doubt be a rush for redemptions.

It was anticipated that the refunding scheme would be a success from the beginning in view of the inducements held out by the law to banks in the matter of circulation secured by bonds of the new issue, but the fact that about one-fourth of the presentations thus far have been made by individuals would indicate that there is some considerable incentive affecting them. It is more than probable that this incentive is the same as that which relates to the banks, and that individual exchanges thus far have really been for banks. But with bank requirements supplied there may still be found sufficient motive leading to individual exchanges. With the new bonds bearing a premium of, say, 3 or 4 per cent in the market, there is profit in sight for the individual holder, whose old 3s, 4s or 5s will mature in a few years. He may argue to himself that if he holds his higher rate bonds until maturity he must necessarily seek another invest-

ment for his money, while, if he makes the exchange now, when the time of the maturity of the old bonds arrives he will be in possession of the new bonds bearing a premium sufficient to insure him a profit over and above that which he would have derived had he held the old bonds until maturity. Should the new 2 per cents fall below par, and he dispose of them at the time of the maturity of the old bonds, he must suffer a loss; should they be maintained at a premium of 3 or 4 per cent in the market, and he dispose of them at the time of the maturity of the old bonds, there will have been a greater profit than if he had held the old securities until their redemption by the Government on maturity at par.

The operation of the new financial law with respect to the organization of national banks is shown in the following statement:

Approved applications to organize national banks filed from March 14th to May 19th:

With capital less than $50,000	245	
Aggregate capital		$ 6,323,000
With capital of $50,000 or over	67	
Aggregate capital		7,655,000
Total applications	312	
Total capital		$13,978,000

National banks organized from March 14th to May 19th:

With capital less than $50,000	67	
Aggregate capital		$ 1,780,000
With capital of $50,000 or over	30	
Aggregate capital		4,425,000
Total number of banks organized	97	
Total capital		$ 6,205,000
Bonds deposited		1,775,350

Authorized capital stock, bonds on deposit and circulation secured by bonds, on March 14th and May 19th, and the increase since the former date:

	May 19th.	March 14th.	Net Increase.
Number of banks	3,700	3,617	83
Authorized capital	$622,408,095.00	$616,308,095.00	$ 6,100,000.00
Bonds to secure circulation	274,037,440.00	244,611,570.00	29,425,870.00
Circulation secured by bonds	256,883,299.50	216,374,794.50	40,508,505.00

It will be noted that bonds deposited to secure circulation aggregate $274,-037,440, while the circulation secured by bonds is given at $256,883,299; the difference—$17,154,141—representing circulation due to banks. Every effort is being made by the Treasury Department to supply the banks with currency for which bonds have already been deposited, but it is quite likely there will be many disappointments before the Bureau of Engraving and Printing can overcome the

vast amount of work imposed on it by the new law. Orders for the engraving of plates for national bank notes were, in March, 407; in April, 453, and in May, to May 23d, 189. The total of plates not yet completed on May 23d was 866, and by using every effort it has been possible to engrave only about 100 plates a month. It is expected that an additional force of engravers will be secured, and that the delay in engraving the plates will be much less than now indicated. Announcement has been made that by the use of an additional force, and by working twenty-four hours a day, the Bureau of Engraving and Printing will be up to date with its order on July 1st next. If so, this will be a most satisfactory showing.

As usual in adversity, there is something compensating. With gold exports continuing, having exceeded already $10,000,000, and with currency from the interior moving to New York, thus contributing to the maintenance of an easy money market in the face of gold exports, it would seem rather beneficial from a general economic point of view that there should be delay in the matter of issuing bank note circulation. If the $17,000,000 now due banks should be furnished at once, or even within the usual limitations, there would be a further addition to the currency supply at a time when it seems to be easy to substitute paper for gold. There is little apprehension that gold exports will be carried on to the embarrassing point, but it is not altogether satisfactory that Europe should be drawing upon our supply of the yellow metal, and that we should at the same time be putting in its place a cheaper money.

MEXICAN CONDITIONS ARE FAVORABLE.

The prosperous condition of the finances of Mexico, it is said, will enable the minister of finance to propose certain measures for the remission of taxes, the reduction of the public debt, and the development of public works. The minister proposes to abolish the export duty on coffee, which will cause a loss of revenue amounting to $400,000 per annum, to effect certain reductions in the stamp duties, which will still further reduce the revenues about $545,000, and also to give up an income of $160,000 derived from slaughterhouses. In all, these proposed remissions amount to $1,105,000 per annum. Further, the minister will call in for redemption at par about $292,000 worth of outstanding railway bonds. It is intended, also, to devote this year a sum of $2,700,000 to the construction of schools and other public works, $300,000 to the establishment of a submarine cable between California and Sonora, and $1,000,000 to strengthening the fleet and the construction of a naval school. It is impossible to judge of the judiciousness of the proposed new expenditures at this time, but the fact that the finance minister should feel able to expend additional money on objects which he regards as for the public benefit, while at the same time remitting taxes, is certainly evidence of increasing financial strength.

AMERICAN FINANCIAL PRE-EMINENCE.

The act of March 14, 1900, marks a new era in our finances and our currency. It gives a fit theme for bankers to think of and to talk of. They should look at it not as a fad, not from the point of view of party, but they should seek for facts and what they teach. The hour is not yet to credit any person for the plan, although it would be a pleasure to me to testify of the services of the able and accomplished Secretary of the Treasury, Mr. Gage.

This law makes a unique rate of interest on government bonds and so affects the earnings of capital in all uses. It fixes, except for a small per cent, the denominations of silver certificates at $10 and below, and of United States notes at $10 and above, while it does away gradually with Treasury notes and puts silver certificates in their place. It opens the door wide for increase in the notes of national banks. It gives parity to all our currency. On the face of all our money, paper and coin, white and yellow; on all our bonds, all wages, all trade, all banking, all business, it brands deep and sure, to be read of all men for all time, the pledge of gold.

The lowest rate of interest borne by the bonds of any foreign nation is 2¾ per cent on British consols. This is to run until 1903, and then to be 2½ per cent. On only a part of the debt of Germany, France and Russia is the rate as low as 3 per cent. Denmark borrows at the same rate. Austria pays no less than 4 per cent, and Italy no less than 5.

The average bank rate for money in the European centers in the year ending with June last was 2.6 per cent in Amsterdam, 2.7 in Paris, 3.17 in London, and 4.59 in Hamburg and Berlin. From July 1, 1899, to March 2, 1900, the average in Paris was 3.24, in London 4.40, in Berlin and Hamburg 5.57. In the year ending with June last the average for call money in New York was 2.36 to 3.65, and for prime paper 3.34 to 4.20. For the months from July 1 last to March 2, the average in New York was for call money 3.52 to 6.51, and for prime paper 4.75 to 5.87.

The changes every day in New York are greater than elsewhere; but the records show that the rate for money is less in our country than in any point in Europe except Paris, and often lower than on that bourse. At the market price, during March last, our 4 per cent bonds of 1925 earned to the investor an average of 2.149 per cent a year; the 4's of 1907 earned 1.543 per cent; the 3's earned 1.593, and the 5's only .0972. For April, on the same basis, the average earnings were: For the 4's of 1925, 2.244 per cent; 4's of 1907, 1.851; 3's, 1.738; 5's, 1.452.

The contrast with foreign loans is most marked. The German 3½ per cents sell at 96½ to 97, and the 3's at 86 to 86½, so that their earnings to the buyer are more than the interest stated. The premium on British consols is about 1 per cent, and on the French rentes 1 per cent, or a slight fraction more, and their earnings vary a little above the face interest. The latest allotment of

British Treasury bills was 98.19d. for three months, and 96.9d. for twelve months. Thus money is cheaper with us than anywhere else among men.

It was fair then for our government to take the benefit of such conditions, and to fix a rate on its debt fitted to the earnings of money here. The offer to allow on the old bonds a capacity of 2¼ per cent was liberal, as the quick acceptance in such large measure proves. The new 2's have been taken with a rapidity beyond estimates. Within two months after the act was passed these consols of 1930 had been exchanged for 3's, 4's and 5's, to the amount of $269,136,100.

If we compare previous outputs of bonds by our government, we shall find the figures instructive. Refunding operations of the war debt began in June, 1871, and the exchange of 5's for 6's ran on for nearly five years, to March, 1876, reaching the maximum of $503,050,450. The largest transactions in any two months were in January and February, 1872—$70,834,850.

The great loan was the 4 per cent consols of 1907, begun in September, 1877, put out for about $500,000,000 6's and $200,000,000 5's. It ran up by the end of July, 1879, to $740,791,100, nearly its maximum. In April and May, 1879, these consols were exchanged for older securities to the amount of $205,658,460, the nearest approach to the dealings now in progress.

Under the act of July 12, 1882, 3's were given for bonds continued at 3½ per cent. The bulk of these 3's—$237,233,200—appears in the debt statement for September of that year, and the maximum was touched in August, 1883, at $305,581,250. The Spanish war loan was subscribed for over seven times its face, and the bonds were put out between June, 1898, and April, 1899, to the amount of nearly $200,000,000.

In this new loan the Treasury has had transactions during these two months with 4,226 banks and individuals. No increase in the bonded debt occurs, for the 2's are given only for 3's, old 4's and 5's. The 5's have been reduced by $42,242,250, which is 44.46 per cent of those outstanding March 1: the 4's by $165,072,550, or 30.26 per cent, and the 3's by $61,821,300, or 31.09 per cent. Of the total, bonds for circulation were $178,670,150; for deposits of public moneys, $35,766,300; from sources other than national banks, $54,699,650.

For volume issued with a given period, as well as for the low rate of interest, the new 2's stand unique in the financial history of our country and of the world. We shall fail to give full weight to this fact if we do not note that no concession in any form is granted on this loan. The sole cost is one-fifteenth of 1 per cent, to cover printing and distribution. What this means we see in the price put by Britain on its latest war loan—98½ on bonds bearing 2¾ per cent. Nor is this quite all. Our consols of 1930 before the bonds come from the printer, sell as high as 107, and today command 103. You can cite no parallel to this record.

The first effect of this loan is to release to this date for business $27,023,377, to meet the present worth of the old securities exchanged. This money has actually been paid out by the Treasury within two months. The profit to the government on these transactions is $6,887,954.

Should the new bonds be taken to the total of $400,000,000 on an average date of settlement of June 1st, the profit will be $10,752,885. The total money released on that volume of bonds will be $40,000,000. Were all the bonds exchangeable under the law, $839,106,440 on March 14th, to be taken at the average date of July 1st, that profit would be $21,393,750, and the money released $84,000,000. This outgo, whatever it may be, is a natural return of money to the channels of business.

Bankers will appreciate the feature of the law which simplifies our currency. The Treasury now issues silver certificates of denominations of $10 and below only, as the maximum is afloat of larger kinds. Thus there will be only one kind of the smallest notes. United States notes go out of $10 and upwards only. The Treasury notes, which are legal tenders and have been redeemed in gold as well as silver, will gradually pass out of use, and silver certificates will take their place. By this process about $85,000,000 will after awhile be added to that class of paper, and the circulation besides subsidiary, based on silver, will become $492,000,000, or more—nearly one-fourth of all our currency. Gold certificates continue to stand for $20, and multiples of that sum. The problem of our paper thus loses some films of its complex web. Other threads may in due time wisely be thrown away.

Just what measure of inflation in bank notes will this act cause?

At once it added to the rights of the banks to issue 10 per cent on their bonds pledged, which were on March 1st, $239,947,270, say $24,000,000. The increase of securities for circulation has, to May 14th, just two months, been $32,448,970, making a present total of $272,396,240. Already, then, the potential bank circulation has grown under the law by $56,000,000. Applications for new charters are already 286, and of these 56 were from state and private institutions. Their aggregate capital is $12,950,000. Of the new banks 180 have a capital less than $50,000. Of these 83 have been fully organized, 15 of them institutions already in existence. Before next autumn, the addition to the number of banks will not be less than 800, with capital of $20,000,000. The national banks never have issued notes to the full volume permitted by the statute. Their capital, the limit of issue, was, February 13th, $613,084,465, and yet their bonds pledged were less than two-fifths of their possible circulation. The capital of the national banks before September next will be likely to be $633,000,000, and a safe estimate of the bank notes issued by that date is $350,000,000. The inflation possible is great; the extreme inflation probable for the season cannot run much above the standard of December, 1873. The most timid cannot find here cause for alarm.

The time required for printing the notes has delayed their entry into use, but the actual addition under the new law has been $42,208,540, out of $56,000,000 due. This sum will be made up within a week. The records show that 1,393 banks have no notes prepared to meet either redemptions or increase, because of their own neglect to file orders. The department is meeting the demands of forty banks each day on the average, so that in less than forty days the supply will reach a normal state.

The charge is on all lips that circulation under the national system is rigid, not elastic. Is that quite true now? Let us set aside notes for withdrawing banks for which the Treasury holds cash; these were on April 30th, $39,211,164. Notes for which bonds are pledged were at their maximum—$341,820,256—December 26, 1873; they were at their minimum—$122,928,084—on October 2, 1890. Here is a fall in seventeen years of $218,893,172, leaving only 36.01 per cent outstanding. In this period, in each of four years, there was an increase of circulation—2.60 per cent in 1877, 1.07 in 1878, 4.96 in 1879, and 2.96 per cent in 1881. The fall was as great as 25.19 per cent in 1886, 19.53 in 1887, 11.39 in 1888, 12.72 in 1889, and 3.76 to the minimum October 2, 1890.

The ten years since 1890 furnish more striking figures. In three of them the notes fell 4.60 per cent in 1894, 9.13 in 1897, and 1.98 per cent in 1899. In each of the other seven years there was a rise as high as 23.03 per cent in 1893 and 13.16 in 1896. Since January 1, 1900, to May 1st the rise has been 17.30 per cent, and the bank circulation is more than double its amount in October, 1890.

These changes indicate what could be done always under the national system. A simple clause now allows free ebb and flow. Under previous law a bank which withdrew bonds pledged for notes, could not until after the lapse of six months increase its circulation. The repeal of that restriction in this act permits withdrawal and addition to alternate at pleasure, save that no more than $3,000,000 in bonds can be taken out in any month. The purpose is to give elasticity to the currency. That result follows also from the greater profit which will come from circulation, so that a bank can afford to put out a goodly volume of notes, and in dull seasons lock up a part of them. It will be well worth while to watch this process.

These results are possible, this fruit ripens before us, because by the act of March 14, 1900, the practice of the government in paying its debts and keeping its currency at a parity, is written in the statutes. The policy of one administration may be cast aside by its successor. Law is more enduring, cannot be changed so easily, has a certain sacredness and force.

Not by statutes alone, however, has gold become the master element in our currency. For three years more than ever before, has the yellow metal been thrusting itself into our markets, our vaults, into the pockets of the people. The stock in our country passed the billion mark last December. Since this year began $27,515,250 has been added, while the gold in coin and certificates in circulation has been increased by $23,962,528, and reached May 1st, $814,063,-155—40 per cent of all our money afloat, including bank notes. It means a great deal that in each of the past four months gold has gone into our currency at an average of $8,740,000 a month, over $100,000,000 a year. The tide is rising rather than falling, and a growing share comes from our own mines. More than a third of the product of the world reaches our coffers and enriches government and people. The Treasury offers its creditors gold coin, and they put it from them and cry for paper. So high, so solid, so stronger than the most precious metal is the credit of the United States.

Because our money market is the easiest in the world Russia borrows here $25,000,000, and will spend the money for our manufactures. We bid to Great Britain, the world's capitalist, for $50,000,000, one-third of its recent war loan, at the moment our new consols are floated. Our government commands unlimited treasure at rates unknown to finance and astounding to all the bourses from London and Berlin to Hongkong.

The Imperial Bank of Russia for some time had the distinction of holding the greatest amount of gold in the world. Its treasure was in January, 1898, $598,917,600. It has fallen since quite steadily, and on May 11th it was $419,-160,000, but it has shrunk within the year by $66,000,000, and the movement is downward. From its strength, however, it last week lent London $5,000,000. The Bank of France has in gold $392,960,000; the Bank of Austro-Hungary, $188,015,000; the Bank of England, $151,610,000, and the Bank of Germany, $134,640,000. The Associated Banks of New York report last week $163,-790,000 in specie. By their latest reports all the national banks held in coin, certificates and clearing-house receipts for gold, $289,381,172, and all other banks, $74,409,976. The Treasury of the United States is thus richer in gold than any other nation or any corporation or combination. Its treasure in this form in its vaults, mints and assay offices was on May 2d $427,238,600, and it grows, with some changes, as the snow is heaped up in the storms of winter. Here the yellow metal makes its home. Of course, then, when the world needs it, the search will be here. We have ceased to be a debtor nation; of our credit fear and timidity can have no doubt. This is the treasure-house of all nations: they must draw from it, but they must in due time restore what they take. Gold will go abroad, but gold exports do not mean peril today. A drain on the Treasury is inconceivable, because no gold can go out unless it is paid for in what is really gold. The day has dawned, then, when any "endless chain" must have all its links of gold.

The labor and wealth of the American people underlie the law of March 14, 1900. To them are due the results of which we are thinking. More potent for riches than even the yellow metal is our agriculture, with its corn and cotton, hay and tobacco, its farm animals. The maize which the red men gave us turned out last year a crop of $629,210,110 in value, and that exceeds the capital of all the national banks. The worth of farm animals, by latest figures, is $1,997,010,467, very nearly equal to all the money in circulation in the country. And yet no less than our agriculture, our manufactures create an El Dorado richer than the early navigators sought, and their growth expands with each new year. It is not enough that the American people have long led all nations in this broad field; the rate of increase exceeds that of all the rest of the world. If the earth is already giving us its maximum crops, imagination fails to limit the products of forge and mill, of factory and laboratory. Take pig-iron as the index of manufactures: The increase from 1897 to 1899 was 41 per cent. The product is now at the rate of 15,280,000 tons a year, more than 50 per cent greater than that of Britain. Our exports of manufactured articles for the ten months ending with April were $348,000,000, indicating for the year over $450,-

000,000, and that is more than our total exports as late as 1870. The product of our manufactures this year will hardly be less than three times the total assets of all the national banks—$15,000,000,000.

Our products flow outward into all the world, in a gulf stream ever rising. Our total exports for the ten months ending with April were $1,172,736,685, being $135,948,857 more than for the same period last year, and indicating for this year $1,400,000,000, with a balance of trade of $550,000,000. Comparison with Great Britain cannot fairly be made, for she is a trader more than a producer, and is a way port for the world's commerce. We sell what we raise and make; our foreign trade springs from our home industries. Our net balance of trade belongs to our own people.

These figures state only in part the production of our people, whose activity creates it, and whose progress is its fruit and flower. Bankers are in their field its ministers, and it depends largely upon their counsel and their aid. Our monetary system is a potent factor in the machinery of our industry and our wealth. Banks handle, help the capital which employs labor and exchanges products at home and abroad. No other tool, no other engine is more necessary to production; no vehicle, no ship, no locomotive is more used in trade. The one mystery of finance is to use this machinery skilfully and honestly.

ELLIS H. ROBERTS,
Treasurer of the United States.

LIABILITIES OF STOCKHOLDERS.

At Columbus, Ga., recently, United States District Judge Newman handed down a highly interesting opinion in a branch of the defunct Chattahoochee National Bank case. The receiver of the bank levied a second assessment of 39 per cent upon the bank's stockholders, and they resisted it. The receiver then demurred to the cross-bill. Judge Newman has just overruled the demurrer, and the case will be tried on its merits. In his decision Judge Newman says that one stockholder in a national bank cannot be made liable for the failure of another stockholder to pay his assessments, and that the stockholders should not be responsible for any disastrous investments by the receiver.

BANK OF ENGLAND NOTES.

The amount of Bank of England notes based on securities will soon be £17,775,000. The simple plan of note issues by this institution is well understood in the United States. Originally it was authorized by the Peel act to float £14,000,000 based on securities, all the other notes to have gold to an equal amount behind them, but it was also provided that whenever any other bank in the country lost its right to issue notes the Bank of England might put out an amount equal to two-thirds of the sum thus extinguished. This has happened several times, and an application has recently been made to the government to permit the issue of £975,000 more.

EFFECT OF JAPANESE CURRENCY CHANGES.

Count Matsukata Masayoshi, the Japanese minister of finance, in a recent official report, considers in an exhaustive manner the currency of that country, and there can be no question as to the carefulness with which the scheme for the adoption of the gold standard was projected, or the thoroughness of its subsequent operations. The minister shows that there have been four important periods in the financial history of the country, the first from 1868 to 1871, when attention was directed to the disordered conditions of the coinage and finance generally, due to the conditions at the close of the revolutionary state of affairs succeeding the Shogunate regime. The second period, from 1872 to 1872, was chiefly memorable by the founding of the government mint, and by the enormous issues of inconvertible paper money. During the third period, from 1880 to 1885, the government was engaged in efforts looking toward the replacing of the inconvertible paper with convertible notes. The last period, from 1886 to 1898, covers the final reform which established the gold standard. The failure to impose the gold standard in 1871 is frankly recognized, but the manner in which gold coins left the country at that time is attributed by the minister to the disordered condition of the finances, and particularly to the issue of the inconvertible paper. It has been charged against Japan that her victory over China in the recent war between the countries had the effect of fostering speculative and industrial enterprise in the country, but the decision of the Japanese government to use a large portion of the Chinese indemnity in establishing the gold standard cannot but be considered as a wise and statesmanlike use of a large and sudden acquisition of money. The operation of establishing the gold standard was most skilfully and successfully conducted, when it is considered that only the short period of ten months was allotted to the work of exchanging the silver yen in the country. The minister's report contains much that is interesting and instructive regarding the revision of the currency arangements, but the practical results are dealt with somewhat less fully than might have been hoped for. The minister says:

"I regret much, however, that I cannot as yet present in this report the practical proof of the advantage which that change has conferred upon the country. In the first place, a sufficient time has not elapsed to test the real working of the new system, and, in addition, the sudden industrial expansion due to the effect of the victorious war with China, the partial failure of the rice crops, as well as the going into effect of the new tariff laws, all combine to make the present financial condition of the country exceedingly complicated. Yet, judging from the condition of things after October, 1897, I cannot but think that at least a part of the object aimed at has been attained. One good effect of the coinage reform is seen in the steadiness of the exchange value of money. While the prices of things have risen and fallen, according to the economic laws of supply and demand, no part of these changes was due to the result of a change in the value of money. For these reasons the industrial classes need be now no longer under constant apprehension of some unexpected

changes in the value of money. Trade with gold-standard countries has been greatly facilitated through the unvariable rate of foreign exchange, as may be seen from the fact that since October, 1897, the rate of exchange on London has fluctuated only between 2s. 0.1611d. and 2s. 0.8071d. The trade with silver countries has also shown much activity. The exports to these countries have increased from some 54,200,000 yen in 1897 to some 69,800,000 yen in 1898. The imports also have increased in the same period from 65,450,000 yen to 77,170,000 yen. The hope of inviting capital at a low rate of interest from gold-standard countries, in order to help on the industrial growth of the country, will doubtless be realized before very long."

The report of the minister is also silent upon the abnormal and somewhat unhealthy rapid rate with which speculative and industrial enterprises have developed in Japan since the conclusion of the war. The document is essentially a currency report, however, and may be said to encourage, rather than lessen, the hope that the adoption of the gold standard will prove of lasting benefit to the country.

BOND VALUES IN EXCHANGE.

The following table, prepared by the Government Actuary, is published to show the present worth of outstanding bonds upon 2¼ per cent basis during the month of June, 1900:

1900—	Threes of 1908.	Fours of 1907.	Fives of 1904.
June 1	$105.580356	$111.427503	$109.650293
June 2	105.578664	111.423413	109.643429
June 3	105.576971	111.419322	109.636565
June 4	105.575279	111.415232	109.629701
June 5	105.573587	111.411142	109.622837
June 6	105.571894	111.407047	109.615971
June 7	105.570201	111.402953	109.609105
June 8	105.568509	111.398858	109.602238
June 9	105.566816	111.394764	109.595372
June 10	105.565123	111.390669	109.588506
June 11	105.563430	111.386578	109.581638
June 12	105.561737	111.382487	109.574769
June 13	105.560043	111.378397	109.567901
June 14	105.558350	111.374306	109.561032
June 15	105.556657	111.370215	109.554164
June 16	105.554963	111.366122	109.547294
June 17	105.553269	111.362029	109.540423
June 18	105.551576	111.357937	109.533553
June 19	105.549882	111.353844	109.526682
June 20	105.548188	111.349751	109.519812
June 21	105.546494	111.345656	109.512939
June 22	105.544799	111.341561	109.506067
June 23	105.543105	111.337465	109.499194
June 24	105.541410	111.333370	109.492322
June 25	105.539716	111.329275	109.485449
June 26	105.538021	111.325178	109.478574
June 27	105.536326	111.321082	109.471700
June 28	105.534632	111.316985	109.464825
June 29	105.532937	111.312889	109.457951
June 30	105.531242	111.308792	109.451076

THE BANK'S STATIONERY.

A passbook with the mark of a blacksmith upon it has never been believed to help a bank. And occasionally a bank becomes possessed of a bookkeeper who has none of the virtues and most of the faults of a burly, blundering blacksmith. He is a fellow of infinite conceit. Having learned to keep one book in one bank, with a sort of "Polly-put-the-kettle-on" genius, he imagines himself a bookkeeper capable of tremendous things. Of the philosophic knowledge necessary to adapt books to business he possesses not a grain. He is very, very rapid, fairly accurate, be it admitted, in his peculiar every-day calculations, and with a nervous dash he can do a passbook like a flash. When the ink cools, the bold, egotistic figures sprawl over the lines, the red ink blurs, the rulings are not parallel, none of those oblique lines are drawn, indicating finish; the whole thing is a disgrace to the bank that sends it out. The more serviceable and tasteful the account book of the depositor, the more glaring is the absence of capacity and neatness in the bank. If the man is a pet of some director, more's the pity. The celebrated Mrs. Hetty Green is said to have announced a rule as her invariable guide in selecting men. It is short but comprehensive: "Never employ a knave, or a fool." Some of the kindliest and best of men are bookkeepers. The trouble is, the competent man rarely is one for more than a few years.

Neat bookkeepers can not do good work without good materials. Economy in books is wild folly. Records, which contain no superfluous words, where every line and figure denote an indispensable fact, and where that fact means dollars and cents, are too precious to sacrifice, in order to save a little expense. It is not the universal custom to treat passbooks as the indices of a bank. Yet more than anything else they represent its internal management. Although necessarily balanced hurriedly at the close of the month, they remain in the hands of the depositors who have leisure to examine them and who will note their defects. The imperative thing then is to spare no expense to aid the capable bookkeeper in making them not only accurate but presentable.

Checks and drafts must first meet all the requirements of safety. Notwithstanding the relentless pursuit of criminals by the American Bankers' Association the forger will continue to ply his trade. Few escape the vigilance of the authorities for long, but new attempts by venturesome rascals will no doubt continue to be made. Punching devices are numerous, and a special form of safety paper is much in use. It is difficult to ascertain which punch is best. Almost all of them have been overcome by the keen intellect of the evil-doer. Negligence must be avoided by the drawer of every such instrument as an order for the payment of money. And about the best reliance against fraudulent raising of a check or draft consists in care upon the part of the writer. A good broad pen stroke, using plenty of black ink, plain, bold writing of figures and letters, leaving no gaps to be supplied by others, and the chances of successful raising are small.

Checks and drafts in size should conform to the prevailing standards of convenience. A banker has no respect for his fellow-workers in the business

who will send a saddle-blanket form of draft on its round of services to harass and annoy a score of men who must handle it. To do so denotes a selfish spirit or a foolish pride in some ancient custom which trade has discarded. While some latitude must be allowed to suit the different demands of customers, there is no excuse for a check so small that it is easily lost between other papers of a like character. The half-grown check is always a nuisance. Efforts have been made to secure a uniform check and draft for use by all bankers. It would be a most satisfactory accomplishment, but need not in any degree diminish the individuality of the bank.

Every now and then a draft turns up containing the vignette of some solemn looking antediluvian, supposed to be a banker; the banker, perhaps, of the celebratedly obscure town of Cracker Neck or Northwest City. Sometimes an architectural display is prepared, and there looms upon the vision an entrancing view of a long, low brick building plentifuly supplied in each of its two stories with oblong windows and having its front facade ornamented with a spacious doorway, flanked with plate-glass windows, in each of which is displayed the mystic word "Bank." When a draft like this comes to hand no question need be entertained about safety. The fierce scowl of the whilom president, or the iron-barred windows of the formidable fortress are enough to deter the stoutest heart.

Seriously, leaving weaknesses and whims of men aside, a draft does advertise a bank, and in its make-up taste should be displayed. Leave that to the job-printer says some one. Do that and you will discover that the printer is not a banker and often that he is not an artist. A bank cannot afford to take less pains in these things than a mercantile house, and while exercising all the requirements of serviceableness the banker should study the matter of tasteful and attractive display. It is worth while to have really handsome designs, because of the impression of good management which it creates.

Not only should the stationery of the bank be of an individual and distinguishing character, convenient for use and pleasing to the eye, but its quality should be excellent and its quantity abundant. Changes in form should be made slowly, with caution. Fads should be avoided. But the bank should keep pace with the business evolution which is rapidly going on, tending always towards greater use and beauty. The draft is the common currency of the country. It is the most important instrument of writing in the world of commerce, and every banker, however limited his influence, owes it to the business that he dignify it by his conduct.

Stationery bills are heavy and there is unavoidable waste. But excellence in this department pays.

Everything has its philosophic side. Nothing exists without an effect. Every detail should be considered, and nothing is too trifling for study. Ordering supplies at haphazard, under the pressure of need, is costly and unsatisfactory. Be the bank large or small, the stock of supplies should be inventoried once a month, and before the salesman comes the banker should be able to describe the exact thing he wants.

CHARLES W. STEVENSON.

NATIONAL BANK APPLICATIONS BY STATES.

Geographical distribution of applications approved for the organization of national banks, national banks organized, and bonds deposited by the latter, from March 14th to May 19th, inclusive, is as follows:

	Approved applications to organize national banks.				National banks organized.				
State.	No.	Capital less than $50,000	No.	Capital $50,000 or over.	No.	Capital less than $50,000.	No.	Capital $50,000 or over.	Bonds.
Maine	2	$ 50,000	..	$	..	$	..	$	$ .....
New Hamp..	1	25,000	..	.....	1	25,000	1	100,000	35,000
Vermont ...	..	.....	1	100,000	..	.....	..	.....	.....
Connecticut .	1	25,000	1	50,000	2	50,000	..	.....	22,500
New York...	10	260,000	6	710,000	4	110,000	3	360,000	198,500
New Jersey.	5	125,000	3	150,000	1	30,000	..	.....	15,000
Pennsylv'a..	23	575,000	12	1,700,000	6	150,000	5	300,000	143,750
Delaware ...	1	25,000	..	.....	..	.....	..	.....	.....
Maryland ...	2	50,000	2	175,000	1	25,000	1	100,000	31,500
Virginia ...	5	125,000	1	50,000	1	25,000	2	100,000	71,500
W. Virginia.	3	80,000	1	50,000	2	55,000	2	150,000	47,500
N. Carolina..	4	100,000	..	.....	..	.....	..	.....	.....
S. Carolina..	..	.....	..	.....	..	.....	1	60,000	20,000
Georgia	1	25,000	2	400,000	..	.....	1	300,000	50,000
Florida	1	25,000	1	50,000	..	.....	..	.....	.....
Alabama ...	..	.....	2	100,000	..	.....	..	.....	.....
Louisiana ..	2	50,000	..	.....	..	.....	..	.....	.....
Texas	21	558,000	4	250,000	5	145,000	3	210,000	120,000
Arkansas ...	..	.....	2	100,000	..	.....	..	.....	.....
Kentucky ..	3	75,000	3	1,845,000	2	50,000	1	1,645,000	216,300
Ohio	9	230,000	4	300,000	4	105,000	2	550,000	98,250
Indiana	8	200,000	3	200,000	2	70,000	2	100,000	60,000
Illinois	16	445,000	4	375,000	8	220,000	2	150,000	197,000
Michigan ...	5	135,000	..	.....	1	25,000	..	.....	6,500
Wisconsin ..	3	75,000	3	150,000	..	.....	..	.....	.....
Minnesota ..	17	435,000	3	150,000	2	50,000	..	.....	17,000
Iowa	27	715,000	2	150,000	5	135,000	..	.....	82,500
Missouri	2	50,000	1	200,000	..	.....	..	.....	.....
N. Dakota...	11	275,000	1	50,000	..	.....	..	.....	.....
S. Dakota ..	3	75,000	..	.....	1	25,000	..	.....	10,000
Nebraska ...	19	490,000	..	.....	6	150,000	..	.....	63,250
Kansas	7	190,000	2	150,000	4	100,000	1	50,000	99,000
Montana ...	2	50,000	..	.....	..	.....	..	.....	.....
Wyoming ...	2	50,000	1	50,000	..	.....	1	50,000	25,000
Colorado ...	2	60,000	..	.....	..	.....	1	150,000	40,000
New Mexico.	1	25,000	..	.....	..	.....	..	.....	.....
Okla. Ter...	13	325,000	..	.....	6	150,000	..	.....	67,800
Indian Ter..	8	200,000	1	50,000	3	85,000	1	50,000	37,500
Washington	2	50,000	..	.....	..	.....	..	.....	.....
Oregon	2	50,000	..	.....	..	.....	..	.....	.....
California ..	1	25,000	1	100,000	..	.....	..	.....	.....
Totals	245	$6,323,000	67	$7,655,000	67	$1,780,000	30	$4,425,000	$1,775,350

TRUSTS.—I. INDUSTRY, COMMERCE AND GOVERNMENT.

The primitive basis of industry lies in necessity. Man must work or starve. Nature is at once niggardly and generous. Growth is spontaneous and abundant, yet it bears no fixed relation to increase and congestion of population. Originally man was a nomad, seeking sustenance in travel. Civilization and the home entail work. Nature provides soil, seed and human strength. Together they are sufficient. But nature is inanimate in plant and product. Man only is the thinking mind. All initiative must come from him. Flower and food, beauty and life, are everywhere; but the magic touch is in the will of man. When he works, Nature is his servant. And he must work!

Nomadic tribes secured their hunting grounds by war. When peoples cease to wander, and come to live in homes, they must respect the rights of possession. For this, after centuries of oppression, free government is instituted, by the mutual consent of the governed.

The will of the man and the wealth of the soil, these two, are the elements of primal industry. Unless these factors be united, however prodigal nature may be, man suffers. Hence property rights are the original solicitude of government, for through labor upon the soil, for necessary sustenance, industry rises, until, through the exchange of products, the way to happiness and culture is secured.

Government, as we now know it in the republic of the United States, is a mutual agreement by which men are enabled to work without conflict, untrammeled by dictation. Whether this is best subserved by private ownership or common collective ownership we need not discuss, save to mention the facts; that the capacities of men are as varied as their desires; that government within itself is not sovereign but servant; and therefore, like inanimate nature, incapable of taking the initiative, and thus forestalling the needs of man. In any analysis, if man is to remain sovereign, the touchstone of prosperity to each must lie in individualism, the one mind following its own reasoning and directing the strong arm and the trained hand.

On this assumption, individual ownership is based. It has been deemed necessary that man should own all that his frugality, industry and ability would bring to him. And that no one trespass upon what he has thus earned, inherited and saved, government has been formed to protect him in the ownership and the use of the soil. Following this, as a necessity to his comfort and happiness, domestic free trade in the products of the farm, mine and factory has likewise been established and maintained. But inequality in the soil, and in the abilities of men to work, think and trade, has, in the course of time, given rise to great inequality in possession. Classes of rich and poor have arisen.

It is a long step from the nomad to the citizen. It is a sad admission that, with every avenue and opportunity to work open, there are those who find it hard

to live. It is a humiliating acknowledgment to admit that man will abuse his power, that, in his greed, he will continue to accumulate this world's goods without a sense of the responsibility of the proper use of wealth. But so necessary is it, in the economy of life, that the individual, who must depend upon self, have full control of his own possessions, the passion of acquisitiveness is inborn. And, through cultivation, it has become one of the strongest incentives to labor known.

The control of industry, either by one man, the monopolist; by an aggregation of men, the corporation; or its successor, the consolidated corporation; or by the collective will of all the people, is impractical and impossible, for the following reasons:

First—The soil, whereon labor is primarily expended, is unequal in productive capacity, unequal in the extent of territory which may come under the domination of one race or nation, and at all times is subject to the caprice of the elements, and the winds, watersheds, temperature and topography, which are components of the globe itself.

Second—The races of men are unequal in physical, mental and moral characteristics; individuals of the same race differ in like qualities; the conditions of life differ in degrees of necessity in different zones, the needs and desires are as diversified as the individuals who hold them.

Third—Commerce follows the line of least resistance; all trade, while circumscribed by natural conditions, follows the will of the individual; all invention is from conceptions born of a single mind; the motive power of all labor is the individual; exchange cannot exceed the possibilities of the soil and man; and hence, while sweeping in currents made by physical nature (albeit influenced by national desire and law), cannot be controlled and made regular by artificial forces, such as government.

Fourth—Industry is a cause, the force in the man, or in the elements which he controls to work for him, responsive to the wants and needs of mankind; while commerce is an effect of the combined industry of all men. Exchange cannot be ordered in advance of want.

It follows that the control of industry is no part of the province of government, for man cannot give up to the keeping of government the right to initiate that form of labor which conditions of nature and capacities of the man demand of him, and which he is forced to pursue whether he will or not.

Alone, without society or association and tools, man battles but feebly with the elements that encompass him. Nature is a cruel mother and kind. The law of life is labor. And the evolution of all industry is the combination of the many to overcome the seeming enmity of the elements, in order that greater production and wider distribution may ensue.

Trade must and will follow its own laws. Whether man, or combinations of men, desire it or not, they live within the circle of the influence of natural law. But man must be free to move as he may. For the rest, there will never be perfect equilibrium. And the cure for suffering and poverty is, finally, the tireless hand and the helping heart of each.

In his great work, "The History of Civilization in England," the author has this to say:

"Among the accessories of modern civilization there is none of greater moment than trade, the spread of which has probably done more than any other single agent to increase the comfort and happiness of man. But every European government which has legislated much respecting trade has acted as if its main object were to suppress the trade and ruin the traders. Instead of leaving the national industry to take its own course, it has been troubled by an interminable series of reglations, all intended for its good and all inflicting serious harm."

After enumerating specifically the forms which this spirit took in bounties, duties, prohibitions, privileges, rates of wages, prices, profits, interest, including the condition of uncertainty, 'itself the bane of all commerce," he adds:

"A system was organized, and strictly enforced, of interference with markets, interference with manufactories, interference with machinery, interference even with shops."

Continuing, he states concisely the object of government to be:

"To maintain order, to prevent the strong from oppressing the weak, and to adopt certain precautions respecting the public health, are the only services which any government can render to the interests of civilization. That these are of immense value, no one will deny; but it cannot be said that by them civilization is advanced or the progress of man accelerated. All that is done is to afford the opportunity of progress; and progress itself must depend upon other matters."

We quote this somewhat extreme view of an eminent authority that we may, in the light of the historical conclusion which it announces, consider industrial conditions now interesting the public mind.

All men trade; buy food, sell labor. A consideration of paramount importance, in a complex and highly cultivated society, is the how they do it. We look, almost in vain, for the guiding spirit. Through the work of Adam Smith we know that it is Selfishness commingled with Sympathy.

Yet there are limitations in soil and climate. Not limitations only, but leaseholds. Wealth must precede culture. There can be no great knowledge without leisure.

When Sympathy—love in its altruistic forms—lays its service at the feet of suffering; when Selfishness, desire for ownership and power, conquers the elements, brings harmony of purpose out of diversity of pursuit, builds the works of mechanics, art, science, letters, which remain a priceless heritage, creates, by emulation and competition, the acceleration of energy; then these two, we may say, order civilization, even the civilization which we enjoy today.

Yet in the ordering there is not order; in the progress of the mass there is individual failure. It is thus of the highest importance to study the science of wealth. It is above and beyond politics. It is related to every man, no matter what his condition, what his intent.

From this open view we must look upon the complicated questions of growing industry. Looking at them through partisan politics is itself an ad-

mission that we are not yet emancipated from the old world customs—derived from the king—when government fills its coffers by the robbery of its subjects. Being a republic, the use of government for the benefit of the private affairs of the citizen may be perhaps, but another example of that abuse of political power by the sovereign ruler which the celebrated Buckle declares to be innate in human nature. Having the ballot we seek to use it in ways not intended. We attempt to vote ourselves rich, by seeking the control of that distribution which depends primarily upon nature, physical and human. We dream of human equality, when nature forbids it.

The voter as sovereign ruler does to a certain extent exercise this power, and while there can be no doubt that government does, and can, influence trade, give it direction even against natural law, ultimately it can no more control it than it can create wealth out of nothing. It is not necessary to embrace the extreme of the non-interference theory to admit this truth. But the question at once arises how can government, in advance of the operation of these natural laws of man and environment, know what they are? What, too, in any view, can government do which will not ultimately be accomplished by the moving causes of sympathy and selfishness, especially if the nation be a republic affording freedom of opportunity and effort?

It is in the protection of the weak against the strong that we find government overstepping its bounds. Here is the one supreme justification offered for interference. The old maxim "Knowledge is power" is now supplanted by "Wealth is power." The public school has not prevented the concentration of capital. It is said something else must be done, more direct means adopted. Hence the immediate leap to government control.

Such a scheme is self-contradictory. For as long as there is one saving, another improvident; one field fallow, another stony; one mind alert, another indolent; there will be inequality in the ownership of wealth. Preservation of that ownership is necessary to preserve individuality, energy, and progress. Preservation of that pursuit is necessary to human liberty. No limit can be set to private ownership without limiting opportunity and liberty. Consequently, government cannot protect the weak without guaranteeing the freedom of trade. Man must use his stored-up labor or he is oppressed.

But another factor enters in. The act of one man affects others. Trade thus invades, sometimes, public functions. Control is reserved here. Again, there are agencies, good for the whole people, open to each man, established by government, for the convenience of all. These appear to be, but are not, government control of trade—witness the corporation.

Now it happens in union there is strength. It is true in trade, in the use capital. Corporations have grown rich. Artificial persons, they have become necessary and powerful factors in industrial development. They offer sharp contrasts to the individual in commerce. Hence, by a revulsion of sentiment, they are made causes instead of results; and are become objects of political attack. But unless they thwart their intent they must necessarily be helpful to all, both poor and rich.

CHARLES W. STEVENSON.

PRIVATE ISSUES OF HALF CENTS.

Owing to an apparent demand for half cents in some parts of the country, a proposition has been made for their coinage. They would no doubt be of great benefit to the large department stores in the great centers, and of course to their customers, but it is not believed that, outside of these, they would be of any particular benefit in the currency circulation of the country. It is said that such coins have already been minted by some business houses in Chicago, and that the practice is spreading to other cities. It is believed that the large stores all over the country will soon be coining the pieces unless the Government takes up the matter and authorizes their coinage by the mints. There is nothing illegal in the use of these coins by department stores, as they do not come into competition with the copper money of the Government, and are issued, it is thought, more for advertising purposes than anything else. There is no question, however, that they are a great convenience, particularly as the keen competition now existing in all grades of commercial activity is becoming so pronounced, and the issuers would no doubt be glad if the Government would take their coinage off their hands. As said above, there is nothing illegal in the use of these coins, as it has been settled by the courts that coins made by private individuals which profess to be redeemable in lawful money are illegal, but that business concerns have a right to issue coins to be used in exchange for merchandise. The demand for these coins arises from the growth of the bargain business and the cutting of prices. The difference of a cent in the price of goods has now become an important matter, and large sales, it is said, depend upon it. The advantages of such bargains are decreased by the lack of a coin smaller than the cent, so that customers are unable to profit by them except by buying in double quantities. There has also been a proposition made by one member of Congress to coin a two-and-a-half-cent piece, and the same arguments are advanced in regard to this. But there is one practical difficulty in the way of putting these coins into circulation, and that is the present size of our one-cent pieces. These pieces are as small as any coin ought to be for convenience, and they are of so little intrinsic value that they are counterfeited on an extensive scale. Half-cent pieces were issued by the Government at one time, but they went out of existence more than fifty years ago. At that time there was no objection to their coinage, for the one-cent piece was the copper coin, now very rarely seen, which was nearly as large as our silver dollar; but to make a coin smaller than our present one-cent piece, it is believed, is not desirable or practicable.

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THE NOME GOLD FIELDS.

The discovery and exploitation of new gold fields has attractions for all classes, but perhaps no new field heretofore brought to the attention of the people possesses so much interest as that of the Nome district, on the northwestern portion of our Alaskan peninsula. The operations in the Klondike fields during the past two or three years bid fair to be overshadowed by those which will be conducted in the Nome district this year, and the output of the yellow metal is expected to be enormous. Anticipating the great interest that would attach to the fields, the United States Government, during the fall of 1899, directed an investigation of the region around Cape Nome by officers of the Geological Survey. and the results of their surveys, etc., may be summarized by the following extract from a report just submitted.

The Nome mining region is an ill-defined area in northwestern Alaska, lying near the entrance of Norton sound, a northeast arm of Bering sea. It is named for an unimportant promontory on the southern margin of the Seward peninsula, which forms the northwestern extremity of our continent, lying between the Arctic ocean and Bering sea. It was discovered over a hundred years ago by Captain Cook, who sailed along its shores to the west and north and charted mountains, headlands, and rivers, to some of which he gave names. Since then many vessels have visited the coasts and extended the explorations and mapping.

The coast line is generally even, bordered by low tundra plains, indented deeply several times at the mouths of the larger rivers, and here and there brokn by jutting headlands and capes. Among these is Cape Nome, in about latitude 64 degrees 30 minutes north, and 165 degrees 30 minutes west longitude, 130 miles north of the mouth of the Yukon and 121 miles northwest of St. Michael, 742 miles from Dutch Harbor, in the Aleutian Islands, and about 2,700 miles from Seattle by steamer.

The investigations of the Geological Survey were chiefly confined to the Nome mining region proper, in which is situated the city of Nome. The term Nome mining region, however, is not to be confounded with the name of this mining district, which is one of the several established by miners and prospectors, all having more or less definite boundaries. Further investigations will probably trace a connection between the Nome deposits and those of Golofnin Bay, and possibly with those of Cape York. If such connection is established, the name Cape Nome mining region will probably include the entire southern margin of the Seward Peninsula. The width of the mineral-bearing belt is yet to be determined.

Nome is situated directly on the seacoast, and on the edge of the tundra, west of the cape which gives it its name and east of another promontory called West Point. The two capes are about thirty miles apart, and are jutting extremities of a low mountain range which curves around the tundra plain,

defining a former shallow bay. Its outline is that of a low crescent, the inner curve being the even shore line. It greatest width is from four to five miles.

The beach, which is everywhere low and smooth, consists of a fringe or narrow belt of sand and gravel, its submarine portion being a gently sloping coastal shelf, with occasional low bars. During much of the time it is swept by heavy surf. The beach rises gradually to a sharply cut bench, 100 or 200 yards from the surf. From the edge of this terrace, which is about twenty feet high, the moss-covered tundra extends inland, rising uniformly about 200 feet in four or five miles, when it merges into the highland belt. In certain localities only do low terraces occur, apparently marking former stages in elevation above the sea level. The surface of the tundra is roughened or pitted by small mossy hummucks a foot or two in height, and with corresponding depressions. This condition of the surface and the general flatness of the country give a stagnant drainage, which, together with the copious rainfall and the thaw of the underground frost, renders the tundra wet and swampy throughout the summer season.

The drainage of the Nome region is all southward to the coast. The principal streams are the Snake, Nome, Penny, Solomon, Bonanza, and Cripple rivers, usually navigable for small boats from eight to ten miles from the mouth, as far up as the creek and gulch diggings. The current is generally swift, even through the tundra, while in the mountains many of the tributaries become torrents at times.

The climate on Seward Peninsula, though it is arctic, is milder and much more even than that in some latitudes in the interior of Alaska or the Yukon country. The precipitation, also, is considerably greater. The summer is not so warm, nor the winter so cold. The sea, here traversed by a branch of the Japanese current, is the great moderator. According to the records of the weather bureau, the mean annual temperature at St. Michael is 26.1 degrees F., and the annual precipitation (rain and snow) 14.44 inches. The extremes of temperature noted are 75 degrees F. in July and 55 degrees below zero in February. The records show freezing temperatures every month except July. The temperature at Nome is somewhat lower than at St. Michael, and the precipitation is about the same. The winters are not so cold as in the Yukon region, but because of the dampness and the cold winds, from which there is no shelter, they are more trying.

The summer, which is short and generally cool, resembles spring in the northern United States. During the warmer months many bright, clear days occur, but the mountains are usually overhung or obscured by clouds, which presage rain, which is of frequent occurrence, often continuing steadily for several days, but it is not usually accompanied by wind. The prevailing summer winds are from the south. Vegetation attains its maximum growth in late July or early August, when verdure and wild flowers abound, and give a great variety of colors; but they do not flourish long, for scarcely has the season emerged from spring and the snow disappeared, when it passes into fall, with its nipping frosts, indicative of approaching winter. In summer the days are long. From late May to early July it is daylight nearly all the time, with night

scarcely perceptible at the time of summer solstice, about the 21st of June. In August the length of the day begins to decrease rapidly.

The winters will probably average 10 or more degrees milder than in the Klondike region, in the same latitude in the interior. They are not much colder than in some parts of the northern United States. The greatest cold seems to occur at about the middle of January, at which time the thermometer rarely descends to more than 30 degrees below zero. From late October to early April, however, for a period of nearly six months, there are said to be but few days on which the thermometer rises above the freezing point. Snow begins to fall on the low country along the coast about the middle of September. Blizzards are frequent. They begin early in November and are usually of several days' duration, but some have been known to last for weeks in the month of February. The snowfall is not heavy, but the snow drifts greatly. It comes with the prevailing winter winds, which are usually from the north or northeast, especially the latter. A west wind denotes clear weather, during which the display of northern lights is said to be sublime. The fallen snow is peculiarly dry-frozen, so that pieces of it when struck together give a clinking, metallic sound. The ice attains a thickness of from four to five feet, but Bering Strait, the channel between Seward Peninsula and Siberia, is rarely frozen over by a continuous sheet of ice. The Nome coast is free from ice earlier in the spring and later in the fall than the coast about St. Michael Harbor, but usually the fields of drift and shore ice do not sufficiently disappear to permit the approach of vessels before June 10th. It begins to form again about five months later, so that vessels should not count on leaving the region later than early in November. Where played upon by the wind and tide, the drift ice is said to often pile up to a height of several hundred feet along the shore.

The climate, though for the most part moist and rainy, may be said to be generally healthful in summer, but rather harsh and severe when cold weather sets in, so that severe colds and pulmonary troubles, especially pneumonia, are common. The drainage and water supply is poor, so that typhoid fever, often complicated with pneumonia, is common and not rarely fatal.

The shortest and quickest route from the United States to the Nome region is by ocean steamer from Seattle across the North Pacific Ocean and Bering Sea direct to Nome. The distance is about 2,700 miles, and under favorable circumstances about ten days are required to make the trip. Some of the largest and most commodious steamers of the Pacific coast ply on this route. A stop for coal and water is usually made at Unalaska, between the Pacific Ocean and Bering Sea. Freight rates from Seattle to Nome are usually quoted at $40 per ton, first cabin passenger rates at $100, and second cabin at $60; but as circumstances often govern rates, and some companies readily deviate from established schedules at chances of gain, the above may be no criterion for this year, when large traffic is expected.

Another route, also a summer route, and nearly all by water, is the inland or Yukon route. This is by ocean steamer to Skagway, thence by the White Pass and Yukon Railway over the Coast range to Lake Bennett, the headwaters

of the Yukon, and from here by river steamer down the Yukon to St. Michael, and from the latter place by ocean steamer to Nome. This route is not nearly so direct or expeditious as the all-ocean route, as frequent changes and delays are usually involved.

Owing to the lack of harbor facilities and the precarious method of landing freight at Nome, persons making shipments to that point should contract with the owners of the vessels to deliver their goods ashore above high-water mark. Last season more than 5,000 persons and many thousand tons of freight were landed from ocean vessels through the surf by the rudimentary means of river steamboats, barges, scows, rowboats, and canoes. The inconvenience and risk of such methods will be realized when it is learned that the beach at Nome is so shallow that seagoing vessels cannot approach much within a mile of shore, and that the beach during most of the time is swept by a heavy surf, with high combers, breakers, and squalls, which are frequently fatal to the various kinds of craft used in landing freight and passengers, and often result in the loss of both craft and cargo.

Up to the time of the Klondike rush in 1897 and 1898 but little attention was paid to prospecting in Seward Peninsula, in spite of the fact that both gold and silver had been found in the Golofnin Bay region. The presence of gold in the Nome region was reported by natives to Yukon prospectors some six or eight years ago, but little confidence was placed in the report, and it was not considered worthy of further investigation. In the fall of 1898, however, a considerable influx of disappointed "Klondikers" into the Golofnin Bay district took place, and the prospecting of Seward Peninsula may be said to have been then inaugurated.

Up to the middle of the summer of 1899 the attention of the prospectors was entirely confined to the creeks and gulches, but late in July the first discoveries of beach gold were reported almost simultaneously by a soldier from the United States barracks, who is said to have found gold while digging a well, and by some prospectors of Nome. A perfect frenzy then seized the people for digging for gold in the sand of the beaches. The commandant of the army post enforced a regulation that no claims could be staked within a strip of ground running along the beach, sixty feet in width, measured from high-tide limit. Within this reserved area all had a right to dig and wash the gravels. The good feeling and good felowship which generally prevailed in this isolated community is attested by the fact that, in spite of the crowded condition of this public strip, few if any serious disputes occurred between the miners. This is rather remarkable, considering the fact that men were often working within a few feet of one another on the same pay streak. This may have been in part because of the popular fallacy that the beach furnished an inexhaustible supply of gold, and that the deposits were constantly renewed by the action of the surf.

During the height of the excitement upward of a thousand men were at work on the beach; by some the estimate is put as high as 2,000. Every man at Nome went to work with a shovel and rocker. Men who had been employed in the gulches at good wages flocked to the beach and went to work for them-

selves. This undoubtedly retarded the development of the gulch diggings very much, for it was difficult to get miners, even when wages went to $11 a day. The beach placers proved a veritable "poor man's proposition." No capital for development was required, anyone owning a shovel and a rocker having an equal chance with the rest. The larger part of these men were at work near the town, but the beach diggings extend for twelve to fifteen miles to the west of Nome. In the fall, when this army of miners had stopped work because of the frost, an almost continuous rampart extended along the beach near Nome, which had been formed by the newly dug gravel, and gave the shore the appearance of having been fortified to repel an invasion.

The output of gold from the beach can only be roughly estimated, for no records were kept. It is fair to assume that the beach miners averaged at least good wages. Such being the case, the product of the beach must have been upward of half a million dollars, and may have been much more. Some intelligent men who were at Nome during the excitement estimate the beach output of gold to have been from $900,000 to $1,000,000.

All the gold of the region produced so far has been obtained from placer deposits, which can be conveniently grouped as gulch, beach, tundra, bar, and bench placers. Last year only those of the gulches and beach were important. No facilities were available for exploiting the tundra deposits, and the benches as yet have not been investigated. From the best information obtainable, the production of gold of the entire belt during 1899 was $3,000,000.

The coarse gold, largely confined to the gulch and creek diggings, ranged from the size of a pin head to nuggets weighing several ounces. Two have been found on Anvil Creek weighing from twenty to twenty-five ounces, worth from $300 to $400. Much of the gulch gold is about the size of No. 3 shot, while nuggets from half an ounce to one ounce are not uncommon. It is probable that much of the fine gold is lost by the more or less primitive method of extraction employed. The gold is usually rounded and often smoothly polished, that is to say, has a water-worn character. Its color is rather dull and somewhat resembles tarnished brass. The nuggets are round and subangular, but seldom flat.

The creek gold usually occurs on or near bed rock, under a thickness of five to eight feet of gravel. In the diggings the pay streak is of varying thickness, but the gravel usually carries some gold, or at least good colors, from the surface down. The flood plain, or gravel deposits of the stream, in or beneath which the gold occurs, measured from rim rock to rim rock, varies from twenty to several hundred feet in width on different creeks. A cross section of the gravels at any given point would show the gold not evenly distributed, but more or less gathered into zones. The pay streak usually trends parallel with the creek valley, and simply marks an earlier channel of the creek, when the gold was laid down in the bed. It is not necessarily continuous, but often occurs in detached pockets, which are sometimes very rich.

In the beach deposits there is fine gold, gold sand, and some flake gold. The particles are much rolled and flattened, and range in size from that of a

small pin head to dust or flour gold. With only the crude appliances for separation at hand last year, little of the flour gold was saved. Small nuggets, amounting to about $1.50 in value, have been found, but are relatively rare. Some larger ones were also found.

The beach gold, when separated, is bright in color, having much the appearance of fresh brass or gold filings, and is usually of uniform grain. It is of irregular shape, usually flattened, with rounded surfaces, and bears evidence of the grinding action of the surf which reduced it to its present fine state. This beach gold occurs in the beach placers, a strip of comparatively fine gravels and sand, from 100 to 150 yards wide, extending parallel to the shore between the frontal edge of the tundra and the water line. In the Nome region gold has been found in the beach from a point about a mile east of the town westward for some ten or fifteen miles. Beach deposits are also reported from other localities.

The richest pay streak of the beach deposits usually lies on what is locally called "bed rock." The gold lying on this bed rock is not evenly distributed, but occurs in more or less concentrated patches. The thickness of the pay streak is a variant of the methods used in extracting the gold. With the crude method employed by many of the miners only the richest portion of the pay streak pays for working. This includes in some instances only the scrapings of the upper surface of the clay bed; in others several inches of the overlying gravels. The pay streaks vary in width from a foot to several yards, and can often be traced in more or less disconnected patches from near the tundra to low tide, and their longer axes seem to lie at right angles to the shore line. This trend is probably ascribable to the concentrating action of the waves, and possibly of the tide, when the gold was deposited. Gold has been found from the grass roots of the tundra to low tide. Gold has also been found by dredging off the Nome beach; prospecting was done during the winter through the ice, with favorable results.

The coastal plain or tundra is underlain by gravels similar in character to those of the gulches and the beach. There is every reason to believe that these gravels are gold bearing, though they have as yet received but little attention from prospectors. As already noted, "pay dirt" has been found a few inches below the surface at the edge of the tundra near Nome. This is the only fact in regard to gold in the tundra which has been verified, but it is fair to assume that the tundra will yield gold in commercial quanties.

The bench placers of the region have received little or no attention from the prospectors. Some of the low benches near the creeks have been shown to yield gold, but the higher benches and terraces have been disregarded, chiefly because of the difficulties in obtaining water. As as been explained, these benches and terraces have a similar origin to that of the tundra plain, and as their material has a similar source they are likely to contain gold. A goodly number of bench claims have been staked.

The various forms of gold placers are secondary deposits. The ultimate source of the gold is to be sought for in the bed rock, where it is usually found

in veins. In a new region like that of Nome the prospector naturally turns first to the deposits which will yield immediate profit, and therefore vein or quartz mining receives but little attention. In the Arctic region, moreover, prospecting for mineral veins is greatly impeded by the thick coating of moss which covers most of the surface of the country. There is therefore but little definite information in regard to mineral veins in the region. The evidence points to a derivation of the gold from the mineralized veins and country rock. This should be emphasized, because of the prevalent idea that the placer gold has been brought from great distances by the action of ice or through some convulsion of nature. This is a complete misconception, for there is no evidence whatever of glacial action and all the facts point to a local source of the gold. As placer gold can only move down hill from the parent rock, it is evident that the source of the gold in the creeks and gulches must be sought within their drainage basins.

An important consideration, moreover, in regard to the richness of placers is that they have often derived their gold from immense masses of rock. The agents of erosion are constantly attacking the bed rock of any given area, reducing it to gravel, sand and mud, which streams carry seaward and redeposit in various forms. A heavy substance like gold, which may have been disseminated throughout the rock, is concentrated during this process by the sorting action of water, and thus placers are formed. The richness of a placer, therefore, may quite as likely point to a previous erosion of great masses of bed rock as to rich and large individual veins. Therefore, rich placers cannot be considered conclusive evidence of the presence of rich gold veins in the region.

It has been often asserted that the Nome beach placers are unique occurrences of gold, but as a matter of fact similar deposits, though usually not so rich, have long been known in other parts of the world. They have been found at various points along the west coast of North America, notably in California and Oregon. Beach gold was first discovered at Big Lagoon, Cal., in the early fifties, and is also found along the coasts of Del Norte, Humboldt, Maria, and San Francisco counties. The gold is, however, in many cases so fine that the deposits have not paid for working.

The process of mining on the creeks and in the gulches of the Nome district consists of stripping, damming, ground sluicing, and box sluicing. In some cases rockers also are used. The gold is coarse, so that its separation from the associated black and ruby sand found with it in the sluice box is not a difficult task. Further separation is accomplished by first panning, then blowing, and finally the employment of a hand magnet, in case of the magnetic black sand. On some of the gulches where water is scarce it is proposed to raise water from neighboring streams for sluicing purposes.

On the beach the principal method of mining last year was by hand rocking, though at a few points sluice boxes were laid and the surf water was pumped to them by stationary steam engines. There was also a dredge or two in the field, but these were not extensively operated. It is thought that much of the beach extending eastward from Nome to near Cape Nome, the most of

which is reported to be auriferous, but hardly rich enough to pay for extracting by the ordinary method of rocking, can be worked with a profit by the proper sort of dredging machinery. In a few cases also Chinese pumps and water wheels were employed near the mouth of Snake river in raising the river water to high sluice boxes, whence it was conducted across the point to the beach gravels.

The principal method of working the beach gravels last year, as previously stated, was with the hand rocker. Each man selected his own small block of ground, ten or fifteen feet in area, and proceeded to sink a prospect hole to the clay "bed rock," usually reached at a depth of from two to five feet. The several layers of gravel and sand passed through were carefully prospected by panning to ascertain the presence and approximate quantity of gold. Upon finding a good pay streak, the overlying gravels were stripped off and thrown aside, and the pay streak worked with the rocker. If water is found in the prospect hole, which is usually the case if it extends to tide level, and often when it does not, this water is utilized in rocking the pay dirt, the same water being used repeatedly. If no water is present in the pit, the pay dirt is packed or carted in boxes, hods, canvas bags, or wheelbarrows to the water's edge, where the surf water is used for rocking. Where small streams or rivulets issue from the tundra across the beach they are of great service and much prized for both rocking and sluicing.

In rocking most of the beach gold for some time was caught on blankets. Some of it, however, is so fine, being mere dust or flour gold, that quicksilver or mercury is used to good advantage in catching the gold, with which it forms an amalgam. The appliances at first were of the crudest description and the men inexperienced, and doubtless much of the gold was washed over with the tailings and lost, but with the introduction of the copper plate and quicksilver better results were obtained. The mercury is painted or coated over the copper plate in the bottom of the rocker, where it seizes upon and amalgamates with the particles of gold as the pay dirt is washed over its surface. The extreme brightness and purity of the Nome beach gold renders it admirable for collection by the mercurial process, far more so than the normally "rusty" or oxide-coated gold of the gulches. Last year the supply of copper plate at Nome was wholly inadequate to the demand. Where it could not be obtained, many miners, equal to the emergency, covered the bottoms of their rockers with American silver coin as a substitute for the copper plate, and applied the quicksilver to the coin, where it worked perfectly. One miner is reported to have covered the bottom of his rocker with sixty-four silver dollars. Much of this substitute silver coin, still wearing a gold plate of the amalgam collected in the rockers, has found its way back into circulation at Nome.

The gold caught on the blanket is collected by removal of the blanket from the rocker and rinsing in a tub or bucket of water. The remaining fine gravel and coarse sand is then panned out, and much of the ruby and black sand eliminated with the bellows by blowing, and some of the still remaining black sand by means of the horseshoe magnet, when the gold is ready for market, or the miner's sack, as a circulating medium. It is probable that where the magnetic

black sand is abundant a magnet excited or agitated by electricity can be used with great advantage in its separation from the gold. The method of collecting the gold on the copper plates, however, is quite different. Here the gold forms an amalgam with the quicksilver, from which it is separated by heating in almost any metallic vessel. The one most frequently employed is the ordinary frying pan of the miner. The mercury being volatile is driven off by volatilization, while the refined gold remains collected in the pan, usually in the form of a beautiful porous or honeycomb-like cake, or a rounded, beady mass, composed of the grains, flakes and coalesced particles of pure gold. In this form it enters the commercial world, of Alaska at least, as a medium of exchange. In fineness the Nome gold is reported to average between $18 and $19 per ounce, being somewhat purer than the average gold of the Yukon district. The trading companies, however, so far as observed, allow but $16 per ounce.

The tundra placers, as before stated, have not yet been worked and have been but little prospected at only a few points. They are not like the beach placers, which are pre-eminently "poor man's diggings." The tundra seems in many cases to offer excellent opportunities for hydraulic operations, but capital is necessary for development. For realization of the best results co-operation, or the working of the ground in large tracts, is essential, so that ground sluicing, stripping by horsepower, and other "dead" work may be performed on a large scale, and extensive areas of the frozen ground be bared to the thawing influence of the atmosphere and the sun. This method, in connection with ground sluicing and box sluicing, seems to be the most promising and the least expensive. In most cases it will be found advantageous to lead the water from near the edge of the mountains to insure sufficient fall, or to raise it from neighboring streams. Also steam drills and high-pressure streams and jets of hot water may prove advantageous, but, presumably, not so profitable when the cost of fuel and machinery and the limited area such plants may be able to cover in a given time are considered.

LIABLE ON STOCK ISSUE.

Judge Williams, in the Federal Court at Little Rock, decided the case of H. F. Auten, receiver of the First National Bank of Little Rock, against the stockholders of the bank, holding that the defendants were liable for the $250,000 new stock issued by the bank on June 23, 1890, upon which an assessment of 92 per cent was levied by the Comptroller of the Currency. It appears that instead of this stock having been paid for in cash, the board of directors declared a dividend to the stockholders of the bank, equal to the valuation of one-half of the new stock, namely, $125,000, and that said stock was accepted by the stockholders pro rata, according to the holdings of the original stock. The other $125,000 of the new stock was issued to the directors of the bank as trustees, and these directors gave their individual notes to the bank to cover the value of said stock, said notes being in the amount of $162,500.

BANKING DEVELOPMENTS IN INDIA.

The efforts of the Indian government to accumulate gold have met with great success, and the currency note reserve is now composed mainly of that metal. In the middle of January the gold held amounted to $31,289,360 in round figures, while the holdings of silver had been reduced to $24,303,350. This accumulation of gold is largely due to the movement of capital to India, which is attributable to confidence in the exchanges. The future depends, however, on whether the enhanced value imparted to the rupee is or is not a tax on the productive power of India—the most contested point in the whole currency controversy, and the point on which even the recent currency committee was unable to agree. Therefore, it must be left for time to decide; but if it is not such a tax, then it should be possible to maintain the gold standard without adding greatly to the government's sterling indebtedness for that purpose. The attempts to put gold into circulation have met with a certain measure of success in Calcutta, but it is difficult to forecast the attitude of the natives in the interior to gold. History shows that a gold currency is not impossible, but there is no guaranty that the currency will be the ultimate destination of the gold, especially with silver, which constitutes such a large proportion of the currency, overvalued by 50 per cent or more. From being "a sink for silver," as India was called in the days of the free-silver craze, she might become "a sink for gold." With this not improbable contingency in view, a serious effort must be made to educate the natives in the use of checks, notes and other money-saving expedients, of which they now know but little. As to the proposed Indian state bank, it may be observed that the true lines for the development of banking in India are to be found not only in arranging them to financial operations of magnitude, but also in small transactions. India, even more than France, is a land of very small units, and the banking methods of France have been recommended as being more suitable to India than those of any other country. It is the ryot, cultivating his little plot of land, who is the principal contributor to India's exports of $350,000,000, and yet the cultivating classes have been practically untouched by both the presidency and the joint-stock banks, and have been left a prey to the rapacious money lender. The attention which the Bank of France pays to the peasant and the small trader is illustrated by the fact that that institution in 1898 discounted no fewer than 1,948,800 bills for amounts ranging from $1 to $20, while the minimum for loans is now $50. Whether the proposed Bank of India can be developed along analogous lines depends on the cultivating and small trading classes having safe banking securities to offer and on the capacity of taking pains on the part of the staff of the bank. A security is available in gold and silver ornaments, one or the other of which, it is estimated, is worn by 200,000,000 people in India. As matters are at present, the borrower on this security has to resort to the money lender and pay usurious rates of interest. Yet with both gold and silver legal tender in India, the security was eminently suitable for a state bank to advance on. Tested as

the ornament or ornaments would be as to quality—a safe margin, especially in the case of silver, being retained—the simple process of the melting pot and the mint would turn the security into current coin should a monetary crisis render such a measure necessary. There are also possibilities in the discounting of small bills with three solvent names and in the introduction of a new instrument of credit similar to the French "warrant agricole." The development of banking in India is so important for the welfare of the country that the government might further it by allotting to the proposed state bank a portion of the profit on the present fiduciary note issue, as well as on future issues. In return the government would have a right to require that the bank should open up a certain number of new branches from time to time; that the list of securities on which the bank could advance should be revised; that particular attention should be paid to small transactions, a low minimum amount being fixed by the governments for loans and discounts, and steps taken to make this minimum, with the nature of the security required and the rate of interest, known among the people; that there should be a uniform rate of interest at all branches of the bank, and that the institutions should take such steps as may be necessary to maintain the note circulation throughout the country at par.

PAPER MONEY LOST AND DESTROYED.

No recent estimate has been made of the amount of paper money that has been lost or destroyed. The latest figures were compiled in 1898, and cover a period which ended July 1, 1897. From the estimate then made it appears that as the result of loss or destruction of the various kinds of paper money now in use the Government is the gainer to the extent of $6,581,300. The following table exhibits in detail such loss or destruction:

Issue—	Amt. Outstanding July 1, '97.	Total Issue to July 1, 1897.	Estimated Loss.
United States Notes	$346,681,016	$2,854,525,808	$5,488,900
Treasury Notes of 1890	114,867,280	371,073,000	55,700
Gold Certificates	38,782,169	1,506,039,300	207,600
Silver Certificates	375,479,504	1,426,790,000	711,800
Currency Certificates	62,340,000	1,380,250,000	.....
Totals	$938,149,969	$7,538,678,108	$6,464,000
	(Oct. 31, 1897.)	(Oct. 31, 1897.)	
National Bank Notes	$230,016,225	$2,064,079,225	$6,581,300

The silver dollars which are held in the Treasury to redeem silver certificates that are lost cannot be put into circulation without some legislation giving authority therefor, since the Treasury Department has no right to deduct from its liabilities any estimated amount of destroyed paper money.

NATIONAL BANK FAILURES AND LOSSES TO DEPOSITORS.

That the National Banking System has proven a success, far beyond the imagination of its progenitors, even, seems verified by a careful perusal of the record made by the associations since the act of Congress was passed instituting the system in 1863.

From the date of said act up to and including Oct. 31, 1899, the number of associations authorized to do business by the Comptroller of the Currency was 5,229. Of that number 1,026 have gone into voluntary liquidation and terminated their corporate existence; 124 liquidated to reorganize and 108 passed into liquidation after the termination of their charters; while 387 banks went into involuntary liquidation. Deduct from this number the seventeen that were restored to solvency, and we find that there were on Oct. 31, 1899, 3,601 banks in the system.

The capital of all the banks organized during that period was $753,953,182, and that of those in involuntary liquidation equals $63,667,420; making the probable loss of capital average 11.84 per cent of the total capital invested.

Of the number of failed banks, 236 have been finally closed up and the average dividend paid to depositors equals 73.92 per cent, and the losses amount to 26.08 per cent. The total deposits in the 236 failed banks amounted to $69,562,088, and the dividends paid amounted to $51,421,396; thus making the net losses to depositors during a period of thirty-six years amount to only $18,140,692.

The legal expenses incurred in closing the 236 banks was $2,089,969, and the salaries and other expenses of receivers was $3,845,206; thus making the expenses of liquidating those banks equal 8.53 per cent of the total deposits. Seventy-four of these banks paid 83.23 per cent of the total amount of legal interest that accrued from the date claims were proved to that of the final dividend, while 162 banks did not pay any interest.

There was collected by the receivers from the shareholders, on assessments levied, the sum of $8,283,025, while only the sum of $1,142,119 was returned to shareholders in cash, and assets of doubtful value to the amount of $5,966,121.

A careful study of the causes of their failure discloses that any departure from legitimate banking is dangerous, and to show the danger of any divergence from established rules the reasons for failure are given:

Defalcation of officers	4
Defalcation of officers and fraudulent banking	19
Defalcations and excessive loans to officers	1
Defalcation of officers and depreciation of assets	2
Depreciation of values	6
Excessive loans and injudicious banking	14
Excessive loans to officers and directors and depreciations	13

Excess loans to officers and directors and real estate investments	5
Excessive loans to others and depreciations	1
Excessive loans to others and real estate investments	4
Excess loans to others and failure of large debtors	1
Excess loans to officers and directors	4
Failure of large debtors	4
Fraudulent management	8
Fraudulent management, excessive loans to officers and depreciations	9
Fraudulent management and depreciations	9
Fraudulent management and injudicious banking	17
Fraudulent management, defalcation of officers and depreciations	6
Fraudulent banking, injudicious management, real estate investment and depreciations	4
Fraudulent banking, excess loans to officers, directors and others	5
Injudicious banking	19
Injudicious banking and depreciations	40
Injudicious banking and failure of large depositors	11
Investment in real estate and depreciations	8
Stringency in money market, shrinkage of values and imprudent methods	18
Wrecked by cashiers	4
Total	236

The record made demonstrates that the system is nearly perfect and that the results are most favorable, and the liability of loss by depositors barely nominal. Of the vast sums deposited in national banks from their introduction down to the present time, it is estimated that less than one-fourth of 1 per cent has been lost by depositors, and it is a fact that no one has lost a single cent by handling the national bank currency, unless through accident a bill was actually destroyed or lost.

A system of banking that brings such success is worthy of a great nation like ours, and it stands pre-eminent among the nations as being more secure and with less liability of loss. The attacks that are made upon the system by one of the political parties of the country evidences a woeful lack of knowledge of the fundamental principles upon which the system is founded, and of the various systems in vogue throughout the civilized world.

GEO. A. SILSBY,
National Bank Examiner.

EFFECT ON TRADE OF TRANSVAAL WAR.

In his recent review of prices of commodities in 1899, Mr. A. Sauerbeck, the eminent authority on the course of prices, says that the war in South Africa has not had an unfavorable effect on trade up to the end of the year, but its influence on the gold supply has contributed to make the money market still tighter, in conjunction with the great internal trade demands in Europe, and the absorp-

tion of gold by the United States, India and Argentina. No doubt speculation has contributed to the rise of some articles, particularly some of the metals, but most of the development appears to have been thoroughly sound, and the prospects for the present year are generally held to be favorable, though the slow progress of the war up to the middle of February has made the tone in England rather quieter, while trade on the continent has been affected by coal strikes and the continuation of dear money in some countries.

The production of gold was estimated at $295,000,000 in 1898, and may have reached about $320,000,000 in 1899. A decline in South Africa, owing to the war, is more than compensated by a considerable increase in Australasia, and a further expansion in the United States and British North America. It is a curious fact that last year's production, both in Australia and the United States, was larger than at any time during the early rich discoveries in the middle of the century. In 1898 the United States, according to their official returns, retained about $205,000,000, and in 1899, another $70,000,000. Nearly $30,000,000 in sovereigns had to be forwarded to South Africa last year, and nearly $25,000,000 were acquired by the Indian Treasury, while a strong demand for gold for Argentina set in towards the end of the year to pay for the increased value of the wool clip. There is every prospect that with peace again established in South Africa gold mining will still considerably increase. Extra demands from India and South America, and possibly from Italy and Spain, may have to be covered, but on the whole the supply will be more than sufficient for all requirements, and may contribute to keep up a somewhat higher range of prices or give a fresh stimulus to the production of commodities.

STATE BANK SPECIAL TAX LIABILITY.

The Commissioner of Internal Revenue has rendered a decision regarding the special-tax liability of state banks when converted into national banks. The commissioner says that if a state bank organized in accordance with the provisions of section 5154 of the revised statutes becomes a national bank, and its name is changed accordingly without affecting its identity, and it has the same capital, the same officers, and the same stockholders, doing business uninterruptedly under a change of jurisdiction, retaining its right to sue upon obligations or liabilities incurred to it by its former name, it is held to be one and the same bank which has already paid a special tax, and another special tax is not required. It is said that in most of the cases where state banks have been converted into national banks in this manner, the local collectors of internal revenue have served notice upon their officers that they must pay the special tax as if they were new institutions beginning business. In view of the ruling of the internal-revenue office, however, such notices may now be disregarded, but, of course, care must be taken to see that all the conditions correspond with those which have been laid down by the commissioner.

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PROSPERITY IN CANADA.

In presenting the annual budget to the Canadian parliament recently the minister of finance described the year 1899 as the most prosperous in the history of that country, as shown by the receipts of trade, the receipts of railways, and the activities of industries generally. The revenue for the year was $46,741,249, an increase over that of 1898 of $186,000. The revenue was derived chiefly from the following sources: From customs, $31,611,948; from excises, $1,779,664; miscellaneous receipts, $1,138,431, including the Yukon receipts, and $600,000 increased earnings of the government railway system. There was a decrease in the receipts of the postoffice department of $334,032, due to the penny postage reform, but that deficit will not be continued, for it is believed that in twelve months the revenue of the department will be more than it was before the reduction in postage took place. The expenditures for the year were $41,903,500, and therefore a surplus of $4,837,749 is shown. A capital expenditure of $9,137,562 resulted in an addition to the public debt of $2,317,047. This was larger than had been expected by the minister of finance, but is regarded as moderate considering the large public expenditures that were in progress. In the period from 1878 to 1896 there was a total addition to the public debt of $118,135,362, or an average per year of $6,563,075. During the three years from 1896 to 1899, however, there has been an increase of $7,776,013, being equivalent to an average of only $2,502,000 per annum. The minister estimates the revenue this year at over $50,000,000. The expenditures for the eight months ended April 30 amounted to $25,018,290, so that for the entire year it will probably amount to something over $43,000,000. The finance minister, therefore, estimates that at the end of the year there will be a surplus on the consolidated fund account of $7,500,000, the largest surplus in the history of the country. The receipts from the Yukon from 1896 to July 1, 1899, were $2,372,646, and the expenditure has been $2,372,340, leaving a very small surplus. Within a short time it will be necessary for Canada to borrow $100,000,000 to retire a portion of the debt; but even if $2,000,000 a year is added to the debt in the meantime, in twelve years the country will be able to float her new loans at a rate of interest so much lower that she will be paying less interest on the public debt than she does today.

WORKING OF NEW LAW.

Representative Brosius, chairman of the House Committee on Banking and Currency, recently made an interesting statement, based on information from the Treasury Department, of the workings of the new financial law. He shows that in the refunding of bonds the government, from March 14th, when the law went into effect, to May 1st, had effected a saving in interest as follows:

Amount refunded, $260,020,750; saving in interest, $32,699,225; premium paid, $26,034,771; net saving, $6,664,454. This he declares to be without parallel in the history of the world.

Mr. Brosius says that the amount of United States notes redeemed in gold out of the reserve fund since the new law went into operation is $5,133,289.

Regarding the organization of new national banks, Mr. Brosius declares that the applications approved are 244, with a capital of $8,380,000. The total of applications filed is 508. The applications for the conversion of old banks into national banks are 382, making a total of all kinds of new banks 890.

PROSPERITY OF MEXICO.

According to the testimony of Mr. Casasus, the eminent Mexican financier, Mexico has been passing through a period of great prosperity, in many respects similar to our own. The revenues of the Mexican Government have steadily increased from $37,474,000 in the fiscal year 1891-1892 to $60,023,000 for the fiscal year 1898-1899. The last five budgets have been not only satisfactory, but have left large surpluses, averaging between $5,000,000 and $7,000,000. At the present time, the Mexican Treasury holds, after having covered all its requirements, a sum in excess of $20,000,000. The decline in the price of silver, declared Mr. Casasus, has been advantageous to Mexico. It has stimulated the exports of that country. In the year 1890-1891 the exports amounted to $61,156,000, and they have now increased to $138,478,000 for last year, which is an increase of 120 per cent in a period of nine years. One of the phenomena due to the depreciation of silver has been the establishment of an extraordinary number of new manufactories of all kinds. The industrial development in Mexico has been particularly noticed with reference to the production of fabrics, wool and cotton.

Nothing can give so complete an idea of the commercial progress of Mexico as the facts connected with the establishment of new banks and their operations. On the 19th of March, 1897, a law was enacted in Mexico authorizing the establishment of banks of issue, mortgage and agriculture. This law has yielded the most surprising results. At the close of the year 1896, on December 31st, the share capital of all the banks of issue then in Mexico amounted to $35,550,000; of this $23,010,000 was paid up. Add to this the amount of reserve and precautionary funds, which was $5,720,047, and there is a total of $28,730,047. The development since has been something wonderful. The paid-up capital has increased to $49,234,700, and with the reserve and precautionary funds the total capital is $60,685,196.60, or an increase of 110 per cent. In January, 1897, the paper discounted amounted to $47,335,376.39, and in March, 1900, to $123,080,485.48. The circulation of the bank notes has followed the same upward movement. From an issue of $37,967,105 it has reached $65,182,549, an increase of 80 per cent, and the debtor account current has increased from nearly $21,000,000 to over $44,000,000. The country that in the last nine years has duplicated its revenues, the amount of its exports, the number of its factories, a triplicated capital in its banks, and the sum total of its commercial operations can truthfully be said to be in full prosperity.

BOOKS CLOSE ON NEW BONDS.

Owners and prospective purchasers of United States 2 per cent consols of 1930, issued under the act of March 14, 1900, are notified that the books of said loan will be closed against transfers during the month of June next, and that the dividend payable July 1, 1900, will be declared in favor of the persons who were recorded on the books of this office as the owners of such bonds at the close of business on the 31st day of May, 1900. The books of said loan will be closed in like manner during the month preceding each dividend period—that is to say, during the months of September, December, and March, as well as June.

The closing of the books as above provided will not interfere in any way with the original issue of said bonds in exchange for the three classes of bonds described in the act of March 14, 1900, and parties in whose favor such exchanges are made, and in whose name the temporary bonds are issued, will be permitted to make the one transfer provided for in the circular of March 14, 1900, notwithstanding the closure of the books, but the interest due July 1 will be paid to the person in whose favor the original issue is made.

Holders of 4 per cent consols of 1907 are reminded that the books of that loan will also be closed during the month of June, and that any registered 4 per cent bonds received for exchange into 2 per cent bonds during said period will be exchanged ex interest, the interest due July 1 on the 4 per cent bonds being paid to the owners of the bonds recorded in the department at the close of business on the 31st day of May, 1900. The amount of the dividend in all such cases will be deducted from the present worth of the bonds when settlement is made on account of exchanges by the treasurer of the United States, but the adjustment by the treasurer of accrued interest on both classes of bonds will be to date of exchange, as though the books were not closed.

AN IDEAL SUMMER LAND.

When one travels, or takes a vacation trip in summer, naturally, one wishes to escape extreme heat and dust. Latitude and elevation largely govern the question of comfort.

The Northwest is pre-eminently the place for summer travel on account of its coolness, caused by the mountain breezes, latitude and elevation. Extreme latitude means too much heat or too much cold. Extreme elevation is apt to produce wobbly hearts or painful breathing. The line followed by the Northern Pacific Railway avoids the extremes noted. The temperatures found are cool without being cold. The elevations above sea level are variable, of course, but always moderate as the following table shows:

St. Paul	710 feet
Detroit, 204 miles	1,362 feet
Dickinson, 560 miles	2,403 feet
Billings, 892 miles	3,115 feet
Helena, 1,130 miles	4,250 feet
Missoula, 1,255 miles	3,195 feet
Spokane, 1,513 miles	1,910 feet
Ellensburg, 1,785 miles	1,510 feet
Portland, 2,056 miles	30 feet

The Rocky Mountains are crossed three times, the Cascades once, at the following low elevations:

Rockies—Bozeman Tunnel,	5,565 feet
" —Mullan Tunnel,	5,548 feet
" —Coriacan Pass,	3,946 feet
Cascades—Sampede Tunnel,	2,885 feet

The temperatures are in keeping with the elevations. An average temperature from June to September, for the region in North Dakota and Montana east of the mountains, is from 65 degrees to 70 degrees; among the mountains it is even less than that.

The average summer temperatures west of Montana are not materially different from these, dependent, of course, upon elevation and topography. Cooling winds from the mountains and the Pacific Ocean prevent uncomfortable hot spells, and the elevation above the sea checks excessive perspiration and consequent discomfort.

The Northern Pacific Railway follows, in succession, a line of navigable streams for more than 1,000 miles. The rolling waters, fine scenic effects, the moderate temperatures and low, yet sufficiently high elevations for comfort, render it the choice route through this glorious country.

Send 6 cents for Wonderland '99 that treats at length of the region, to Chas. S. Fee, General Pass. Agent, St. Paul, Minn., and write him for rates, etc., to pleasant resorts.

NEW BALTIMORE BANK PRESIDENT.

The directors of the Farmers' and Merchants' National Bank of Baltimore unanimously elected Charles T. Crane president of the bank, and a member of the board of directors, to succeed the late James Sloan, Jr. President Crane, who for thirteen years was cashier of the bank, of which he is now the executive officer, has established a reputation in Baltimore as a sound and capable bank official.

Mr. Crane was born on January 9, 1844, in Richmond, Va., but his family was from Maryland. In the years 1856 and 1857 he attended school in this city. In the following year he was sent to a school in Georgetown, Va., and subsequently, 1859, he received instruction at a private school in Virginia. In May, 1865, Mr. Crane removed to Baltimore and engaged in the business of coffee broker, with which he was connected as a member of the firm of Lawrence & Crane for twenty-two years. After the death of George M. Porter he became secretary of the Board of Trade. In 1887 he was elected cashier of the Farmers' and Merchants' Bank. Mr. Crane was receiver of the South Baltimore Car Works for three years, together with ex-Mayor Latrobe, and when the receivership was closed the company had paid one hundred cents on the dollar.

A series of resolutions on the death of James Sloan, Jr., who for twenty-one years was president of the bank was adopted. James Sloan, Jr., was born in Baltimore on December 8, 1838. He went to work at an early age with the Adams Express Company. While with the Adams Express Company Mr. Sloan assisted in the organization of the money delivery system. He left the express service to take a position with the Union Bank, and when Mr. R. G. Mott, of that bank, was made cashier of the Farmers and Merchants' Mr. Sloan secured a position as teller in the same bank. In 1862, when Mr. Mott removed to New York, Mr. Sloan became cashier of the bank, and was chosen president in 1878 to succeed John Hanson Thompson. The bank greatly increased in importance under his management, and Mr. Sloan quickly became recognized as one of the foremost financiers of the city.

A DANGEROUS COUNTERFEIT.

Chief Wilkie, of the United States Secret Service, recently received from the Penn National Bank, of Philadelphia, one of the most dangerous counterfeit $20 notes that has appeared for a long time, and second only to the celebrated $100 Monroe head silver certificates, the character of which the Treasury experts were for some time unable to definitely determine.

The note is of the series of 1880, check letter A, plate number 7, Tillman, Register; Morgan, Treasurer. The note is printed from engraved plates, and the work upon the face and back is of a high order of excellence. It is a trifle shorter than the genuine, while the width is the same as the genuine. The most noticeable defects in the note are in the portrait of Hamilton; the nose, instead of being round on the end, is brought to a sharp point; the chin, instead of being double, as in the genuine, is square; the head from the banck of the ear to the top of the nose, on the line of the ear, is a fraction of an inch wider than the genuine; the work on the coat gives a flat effect and merges into the background in the lower part of the portrait.

In the border the small figures "20" are omitted between the "XX"; in the octagonal ornament under the word "Washington," center face of note, the detail is so blurred that the little eight-pointed star forming the center of the ornament does not stand out in relief as in the genuine. The finishing straight stem of the "a" in "bearer," right face of note, is a sharp oblique line at its top, whereas in the genuine the line is curved.

In the left panel, back of note, the comma after "it," where the words "impression of it" occur, has been omitted, as has also the dot over the "i" in "printed" in the next line below. The note is printed on paper of a very deceptive character, and has the distributed fiber.

RESULTS OF SEVEN YEARS.

The Springfield National Bank of Springfield, Mass., shows net earnings of $292,845 as the results of seven years' business. Of this amount $72,000 has been paid in dividends and $245,095 is represented in surplus and undivided profits. The capital and surplus are each $200,000. Deposits have been built up to a total of $2,572,214.

BANK MERGER COMPLETE.

The purchase of the First National Bank of Baltimore by the Equitable National Bank has been formally completed by the officers and directors of the latter taking charge of the former institution. Messrs. Hugh Sisson, W. C. Rouse and Alexander T. Leftwich, directors of the Equitable, were elected directors of the First National. The new board consists of Messrs. J. D. Ferguson, Joseph R. Foard, Louis Muller, Blanchard Randall, Hugh Sisson, W. C. Rouse, Alexander T. Leftwich, Theodore Hooper and John W. Hall. The board organized by electing Major J. D. Ferguson president; Theodore Hooper, vice-president, and Col. Henry B. Wilcox, cashier.

FAVORABLE FIRST STATEMENT.

The first statement issued by the Mercantile Trust Company of St. Louis shows total assets of $3,281,535. It shows the condition of business at the close of May 15th after six months' operation. Deposits amount to $1,675,843. The capital of the company is $750,000 and the surplus $800,000. The officers of the company are as follows: Festus J. Wade, president; Corwin H. Spencer, first vice-president; Lorenzo E. Anderson, second vice-president; Jonathan Rice, third vice-president; Valle Reyburn, counsel; Geo. W. Wilson, treasurer; William Maffitt, assistant treasurer; C. H. McMillan, secretary, and J. B. Moberly, assistant secretary. The Mercantile Trust Company in its real estate department succeeds to the business of the Anderson-Wade Realty Company.

DEVELOPMENT OF BANKING.

Count von Arnim, the Conservative leader, has furnished the Reichstag with a series of striking illustrative statistics about the development of banking. He showed that the share capital of ten of the largest German banks has increased since 1885 from 287,000,000 marks to 878,000,000 marks; that the banks generally have increased their share capital from 1,265,000,000 marks to 2,451,000,000 marks; that the reserves have increased from about 14 per cent to 23 per cent, and that profits have increased from 6 1-3 to 8 per cent. The stock and bond issues, he also pointed out, have increased from 1,007,000,000 marks to 2,214,000,000 marks, of which only 234,000,000 marks are foreign capital.

BANKING LEGISLATION AND DECISIONS

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ACTION ON NOTE.

Where renewal note sued on was usurious, plaintiff was entitled to recover on original note, which was free from usury. —Bank of Malvern vs. Burton et al., 55 S. W. Rep. (Ark.), 483.

BANKRUPTCY—ACT 1898—STATE INSOLVENCY ACT—EFFECT.

Under Const. U. S., Article 1, Section 8, declaring congress shall have power to establish uniform bankruptcy laws, and the provision of the bankruptcy act of July 1, 1898, that the act shall go into full force and effect on its passage, and that proceedings commenced under state insolvency laws before its passage shall be affected by it, the operation of the state voluntary assignment law was suspended by the bankruptcy law after July 1, 1898.

The county court had no jurisdiction to entertain a petition under state voluntary assignment law after July 1, 1898, and an order requiring a constable to give up property levied on to the assignee of the insolvent debtor, on a petition filed after that date, was invalid.—Harbaugh vs. Costello et al., 56 N. E. Rep. (Ill.), 363.

BANKRUPTCY — ATTACHMENT — INSOLVENT ESTATE.

In an action upon the defendant's promissory notes, it appeared that the suit was commenced November 11, 1876, and the defendant's real estate was attached upon the writ. More than four months after the attachment of real estate the defendant filed his petition in bankruptcy, he was duly adjudged a bankrupt, and subsequently received his discharge. An assignee was appointed, who, in pursuance of a license granted by the United States district court, sold the real estate attached upon the writ in this action, subject to such attachment. The action was continued from term to term until the January term, 1899, when the plaintiff filed a motion setting out the facts, and asking that it might have a special judgment for the amount found due upon the notes in suit, and execution against the property attached upon the writ.

But prior to this the defendant had died, letters of administration had been duly granted upon his estate, and his estate had been duly adjudged and decreed insolvent, and commissioners in insolvency appointed.

Held, that notwithstanding the fact that the real estate attached upon the writ had passed to the defendant's assignee in bankruptcy, and had been sold by him, subject to the attachment, the plaintiff's attachment had been dissolved, according to the provisions of Revised Statutes, Chapter 81, Section 68, by the decree of insolvency on the estate of the defendant before a levy or sale on execution, and that consequently the plaintiff is not entitled to a special judgment against the property attached upon the writ.—Belfast Sav. Bank vs. Lancey, 45 Atl. Rep. (Me.), 523.

BANKS AND BANKING—PRESIDENT—AUTHORITY—LIMITATIONS—WAIVER — CONSIDERATION — FORBEARANCE—STOCKHOLDERS' LIABILITY —INTEREST.

The president and manager of a bank executed an agreement in its behalf that, if plaintiff would refrain for six months from bringing an action against it to enforce a stockholder's liability, it would not plead the statute of limitations thereto. The directors never ratified the agreement, and it did not appear that they knew of its existence. The president had for years had entire management of the bank; not reporting his actions to the directors, nor asking ratification thereof, nor obtaining authority before performing particular acts. A by-law of the bank provided that the manager should perform all duties which the bank's interest required, limited only by the by-laws and

instructions of the board of directors. Held, that the court was justified in finding the agreement to have been executed by the bank.

Where defendant agreed in writing that if plaintiff would refrain for six months from bringing an action against it, defendant would not plead the statute of limitations thereto, the forbearance to sue was a sufficient consideration to support the contract.

An agreement that, if plaintiff would refrain for six months from bringing an action against defendant, it would not plead the statute of limitations thereto, was not void, as contrary to public policy, since the statute was a mere privilege, which defendant was under no obligation to the state or a third party to plead.

An action brought within 14 months after an agreement to waive the statute of limitations on a forbearance to sue for six months was brought within such reasonable time that the statute was still suspended.

Stockholders liable for their proportion of the debt of a corporation are liable for the interest thereon.—Wells, Fargo & Co. vs. Enright, 60 Pac. Rep. (Cal.), 439.

BANKS AND BANKING—DIRECTORS—LIABILITIES—DEFAULTING CASHIER.

Evidence that a bank's directors, through their committee, examined it twice a year, in the way in which such banks are usually examined, in addition to the examinations by the bank examiner, without discovering the cashier's defalcations, extending over 10 years, during all of which time he had an excellent reputation for honesty, was sufficient to sustain a finding that they exercised due care in the management of the bank, though they knew he lost $4,000 in stock speculations four years before they elected him.—Ricker vs. Hall et al., 45 Atl. Rep. (N. H.), 556.

BANKS AND BANKING—LIABILITY FOR ACTS OF OFFICERS—RIGHT TO BUY AND SELL STOCK.

Plaintiff applied to the cashier of a bank to purchase shares of stock. The purchase was made from S., who retained the stock for some time, when he sent it to the cashier, with a letter addressed to the cashier individually. The account kept by plaintiff was with the cashier individually. Plaintiff gave his check for the price to the cashier individually, and the transaction did not appear on the books of the bank. The bank was not engaged in buying and selling stock for itself or for others. On receipt of the stock, the cashier kept it in his own private drawer of a desk in the bank. The cashier thereafter converted the stock, and plaintiff sued the bank in trover. Held, that the bank is not liable.

Buying and selling shares of stock is not a part of the legitimate business of a bank, under 2 Comp. Laws, Section 6093, Subd. 7, enumerating the various things which a bank may lawfully do.—Preston vs. Marquette County Sav. Bank, 81 N. W. Rep. (Mich.), 926.

BANKS—CHECKS—ASSIGNMENT OF DEPOSIT—NOTICE TO ASSIGNEE.

Where a debtor to several persons has a sum of money on deposit in a bank, and gives to one creditor a check for a particular sum, to be paid out of the fund, and immediately afterwards assigns to another all the funds in the bank to his credit, and the assignment is first presented, no recovery can be had by the assignee against the bank for the whole sum of the deposit, because it first paid to the holder the amount represented by the check, provided the assignee at the time of the assignment knew that it was the intention of the depositor to assign only the amount left after the payment of the check.—Atlanta National Bank vs. George, 34 S. E. Rep. (Ga.), 998.

BANKS—DEPOSIT OF PUBLIC FUNDS—LIABILITY FOR MISAPPROPRIATION BY OFFICER—SUIT TO RECOVER—PLEADING — INSOLVENCY —CLAIM OF PREFERENCE.

A private banking firm transacted practically its entire business through a national bank. It cleared through such bank, and kept an account therein, in which it deposited all checks and cash items received, and against which checks drawn upon it and coming through the clearing house were charged. At a time when the firm was largely indebted to the bank, and known by the bank officers to be insolvent, one of the partners was appointed treasurer of a city park board, the president of the bank becoming surety on his bond. A portion of the park funds was at once used in paying a large overdraft of the firm in its bank account, the remainder being for a time carried in a separate account in the bank to the credit of the

treasurer, but from which he from time to time checked amounts of further overdrafts of the firm. Subsequently the entire amount was transferred and merged in that of the firm, the treasurer from that time nominally making the private firm his depositary, and the firm depositing the park funds in its own bank account, as was known by the bank officers. Both the bank and the firm suspended through insolvency. Held, that the bank was a party to the misappropriation of the park funds by the treasurer, and was liable for the amount so misappropriated, and of which it received to some extent the benefit.

Under a bill filed by the park board against the bank, evidence of the insolvency of the firm of which the treasurer was a member at the time the park funds were appropriated to its use, and that such fact was known to defendant, was competent in support of the charge of misappropriation, although not directly alleged.

A deposit of public funds on which, under the law, interest must be paid, can not be special or in trust, and in case of insolvency of the depositary, stands on the same footing with other deposits. —McNulta vs. West Chicago Park Comrs., 99 Fed. Rep. 900.

BANKS — INSOLVENCY — DISTRIBUTION OF ASSETS.

Thomas Kirby, the sole owner and manager of a bank, gave his personal notes to the plaintiff in evidence of individual indebtedness. The banking business was conducted under the name of the Thomas Kirby Bank. Held, that the creditor holding such notes is not prevented by any of the provisions of chapter 43 of the Laws of 1891, nod by Section 36 of Chapter 47 of the Laws of 1897, from sharing in the distribution of the assets of the bank, after insolvency, equally with its depositors and other creditors.

Section 42 of Chapter 47 of the Laws of 1897 does not affect the remedy of a creditor of such banker in the collection of a debt contracted before the passage of the act.—McDermott vs. Halleck, Receiver, 59 Pac. Rep. (Kan.), 1074.

BANKS—LIABILITY OF STOCKHOLDERS—RIGHT TO ISSUE BILLS—SINGLE OR DOUBLE LIABILITY—CERTIFICATES OF DEPOSIT—RENEWALS.

Gen. Laws 1895, c. 145 (being an act to revise the laws relating to banks of discount and deposit), held to be valid, and not in conflict with Sec. 13, Art. 9, of our state constitution.—Anderson vs. Seymour, 73 N. W. 171, 70 Minn. 358, followed.

Held that by the terms of chapter 145, Gen. Laws 1895, the right of banks to issue bills under articles of incorporation based upon the general laws of the state previous to that act was revoked and withdrawn.

The act of 1895, c. 145, reduced the liability of all stockholders in banks organized under the state laws from a double to a single liability after August 1, 1895.

Evidence in this case considered with reference to bank certificates of deposit, and the renewal of the same by issue of new ones in lieu thereof. Held, that such transactions constituted new contracts, upon which the statutory liability of stockholders for the debts of the bank is to be based.

The act of 1895 did not reduce the liability of stockholders upon any obligation created between the passage of such act and the time when by its terms it was to take effect. As to such obligations, the double liability under the previous law applied.—Seymour vs. Greve, 81 N. W. Rep. (Minn.), 1059.

BILLS AND NOTES—RENEWAL—CONSIDERATION—WIDOW'S LIABILITY.

The surrender of valid notes to one of the joint makers for cancellation is a good consideration for a new note given by him and the widow of the other maker in renewal thereof.

A widow is liable on her note given in renewal of prior notes to which her deceased husband was a party, though she gave it under misapprehension as to her liability for his debts, not induced by any misrepresentation by the payee.—Lyon vs. Robertson et al., 59 Pac. Rep. (Cal.), 990.

CHATTEL MORTGAGE—FAILURE TO RECORD.

A conveyance of goods and chattels, absolute on its face, but in reality made to secure a debt, is in equity a mortgage, and to be good as to creditors, must be recorded.—Zanhizer et al. vs. Hefner et. al., 35 S. E. Rep. (W. Va.), 4.

CHATTEL MORTGAGE—PAYMENT—DISCHARGE.

A mortgagee does not relinquish his lien on the mortgaged property by taking

notes of a third party, when he does not apply the notes in payment of the mortgage debt, and neither cancels nor surrenders the mortgage, and does not surrender or intend to surrender his security.

A vendee (the plaintiff's assignor) bought certain logs, knowing them to be mortgaged to the defendant bank. He sent his notes, payable to the order of his vendor, on three, six, and nine months, for more than was due on the mortgage to the bank, so that the vendor could not appropriate them and leave the mortgage outstanding, and failed. The bank did not apply the notes to the payment of its mortgage debt, or cancel or surrender the mortgage.

Held, that it never surrendered its security, and never intended to.—Johnson vs. Skowhegan Sav. Bank, 45 Atl. Rep. (Me.), 501.

CHATTEL MORTGAGES — PROPER PLACE OF RECORD.

Under Ky. St., Section 495, providing that all mortgages, to be effectual against purchasers without notice, shall be recorded in the county "in which the property conveyed, or the greater part thereof, shall be," a mortgage on a horse or other personal property, to be effectual against a purchaser without notice, must be recorded in the county of the owner's residence.—Coppage vs. Johnson, 55 S. W. Rep. (Ky.), 424.

CONTRACT—FRAUD AS DEFENSE.

That the maker of a plain and unambiguous written contract with a corporation was induced to execute the same by false and fraudulent representations as to its methods of doing business and as to the probable results of the transaction evidenced by such contract, is not a valid defense to an action thereon, when there is nothing to show that the maker was misled or deceived as to its contents, or in any manner prevented from ascertaining the same.—Angier vs. Equitable Building & Loan Assn., 35 S. E. Rep. (Ga.), 64.

CHECKS—TRANSFER OF FUND.

A city treasurer who takes up a city warrant issued on him by the proper authorities to satisfy a lawful claim against the city, and who gives his check for the amount of the warrant on the bank having on deposit the moneys out of which it is payable, has no power to stop payment of the check, since it operates as an assignment pro tanto of the fund on which it is drawn; and, on refusal of the bank to pay the check, the payee may sue the bank at law, and recover the amount.—First Nat. Bank of Duquoin vs. Keith, 56 N. E. Rep. (Ill.), 179.

CONTRACTS — VALIDITY — CONSIDERATION — TRUSTS — TESTAMENTARY DISPOSITION.

The deposit of money in a bank, and the issuance of a certificate payable to the depositor, or, in case of her death, to another, do not, where there is no consideration therefor, constitute a valid contract between the depositor and the bank for the benefit of the other, which the latter can enforce on the depositor's death before the sum is withdrawn.

The deposit of a fund in a bank, and the issuance of a certificate payable to the depositor, or, in case of her death, to another, do not create a trust in favor of the other, where there is no intention, express or implied, to immediately transfer the title to the fund to the latter or to the bank, except as the depositary and debtor of the depositor.—Sullivan vs. Sullivan, 56 N. E. Rep. (N. Y.), 116.

EXECUTORY PROMISE—PARTICULAR FUND—LIEN—ASSIGNMENT — CONSIDERATION.

An executory promise to pay a sum of money to the payee out of a particular endowment fund when it should be received by the obligors is not sufficient to create an equitable lien on the fund. No assignment of the fund was created by such promise. An executory promise to pay a certain sum of money to the payee out of a particular endowment fund when it should be received by the obligors is not enforceable when not supported by a consideration.—Addison vs. Enoch et al., 62 N. Y. Sup., 613.

FRAUD IN TAKING PAYMENT FROM INSOLVENT.

A creditor, knowing that his debtor is insolvent and engaged in disposing of his property in order that it might not be reached by pressing creditors, cannot purchase more than is necessary to protect himself, of such debtor, and pay him the difference in cash.—Walling et al. vs. Christian & Craft Grocery Co. et al., 27 S. E. Rep. (Fla.), 46.

FRAUDULENT CONVEYANCES—FRAUD—GRANTOR — KNOWLEDGE OF TRUSTEE.

Where a debtor transferred her property to a trustee, to secure and prefer one

of her creditors, and to hinder others in the collection of their claims, and the trustee and the preferred creditor knew of such purpose, and that such would be the effect of the transfer, but acted only to secure the preference, the transfer was not void as to the other creditors—Crothers et al. vs. Busch et al., 55 S. W. Rep. (Mo.), 149.

FRAUDULENT CONVEYANCES — INTENT OF GRANTEE.

Where personal property is transferred to a creditor in settlement of an indebtedness due from an insolvent debtor, if the debt is bona fide, and no more property is received than is reasonably necessary to satisfy the same, the transfer will not be invalid because of an intention on the part of the creditor to thereby aid the debtor in hindering and delaying other creditors.—Garrity et al. vs. Rankin et al., 55 S. W. Rep. (Tex.), 367.

GUARANTY—CONSIDERATION.

Where a contract of guaranty is entered into concurrently with the principal obligation, a consideration which supports the principal obligation supports the guaranty also.

The consideration for a contract of guaranty need not be expressed, but may be shown by parol.—Cahill Iron Works vs. Pemberton, 62 N. Y. Sup. 944.

INTEREST—OPEN ACCOUNTS.

A claim between parties which has not been finally settled, nor in any way treated by the parties in a suit to recover the amount as an account stated, does not bear interest.—Spencer vs. Hall, 62 N. Y. Sup., 826.

MORTGAGE — DELIVERY — RELEASE OF RECORD—INNOCENT PARTY.

T. gave a deed of trust payable to S., as trustee, to secure the note of T., payable to her own order; S. to reconvey on payment of the note. The note was assigned to M., and was extended; but such facts were not shown by the record, and were not known to J., who purchased a note secured by a trust deed of T. and S., which he was assured was a first lien, and which was executed and recorded after the recording of a release by S. of the first trust deed, which the record showed to be long past due. Held, that J., though he had not examined the record, was entitled to the protection of the release.—Mann vs. Jummel, 56 N. E. Rep. (Ill.), 161.

NATIONAL BANKS — LIABILITY OF NEXT OF KIN FOR ASSESSMENTS ON STOCK.

The widow and heirs of a stockholder in a national bank, to whom the Probate Court allots the shares of stock in indivision, in proportion to their interests in the estate, but who let the stock stand in the name of the deceased, without any notice of their title to it, are liable under U. S. Rev. Stat. Secs. 5139, 5151, 5152, to assessments on the stock in case the bank subsequently becomes insolvent.

Enforcing the whole amount of an assessment on national bank stock, to the extent of the distributive share received, against one of the heirs or next of kin to whom the stock has been allotted by the Probate Court in indivision, in proportion to their interest in the estate pursuant to Minn. Gen. Stat. 1894, Secs. 5918 et seq., does not violate any rights under the Federal statutes.—Matteson vs. Dent, 20 Sup. Ct. Rep. 419.

NATIONAL BANK'S LIABILITY FOR LOAN FRAUDULENTLY OBTAINED BY OFFICERS — DEDUCTING COLLECTIONS FROM COLLATERAL IN PROVING CLAIM AGAINST INSOLVENT BANK.

A national bank which uses in its business money obtained by its vice president as a loan to it from another national bank cannot escape liability to account therefor upon the ground that the loan was not negotiated by it or by its direction, or that it could not itself have legally borrowed the money.

Collections from collateral securities made by a creditor of a national bank after the declared insolvency of the bank need not be deducted from the amount on which dividends are to be computed by the reciver of the bank, as the secured creditor is a creditor to the full amount due him when the insolvency is declared, and his right to dividends is unaffected by his collateral.—Aldrich vs. Chemical Nat. Bank, 20 Sup. Ct. Rep. 498.

NEGOTIABLE INSTRUMENTS — SET-OFF—INDEPENDENT DEMANDS.

An obligation to pay money, containing stipulations that may render it non-negotiable, according to the law merchant, is made negotiable, under the statute (Section 1073, Rev. St.), to the extent of having the entire interest therein transferred by assignment or indorsement, and of authorizing the assignee or indorsee to sue thereon in his own name.

The right of a defendant at law to set off an independent demand of any kind against the claim of the plaintiff does not exist by the common law, and whatever right can be insisted on in this respect must depend upon the extent of statutory regulations on the subject.

An assignee of an obligation to pay money, non-negotiable according to the law merchant, takes it, under Section 1073, Rev. St., subject to all legitimate defenses connected with, or growing out of, the obligation transaction itself that the obligor had against the assignor; but independent demands, in no way connected with the obligation transaction, and not mutually existing between the parties to the suit at the time of the commencement of the action, cannot be set off at law under the statute of set-off (Section 1069, Rev. St.) now in force in this state.—Birmingham Trust & Savings Co. vs. Jackson County Mill Co., 27 S. E. Rep. (Fla.), 43.

NOTES—EXTENSION—DISCHARGE OF INDORSER.

Giving a definite extension of time to the maker of a note on consideration of interest paid in advance by him without assent of an indorser releases the indorser.—In re Bishop's Estate, 45 Atl. Rep. (Pa.), 582.

PAYMENT—CONDITIONAL OFFER—ACCEPTANCE.

Where defendant tendered to plaintiffs by letter a state treasury warrant in full payment of an account of plaintiffs against W., but plaintiffs refused to accept the warrant in full payment of W.'s account, notifying defendant that it was entered as a credit on that account, and asking payment of balance, there was a rejection of the proposal of defendant, which entitles him to have the amount of the warrant credited on the account of plaintiffs against him, instead of on W.'s account, as plaintiffs could not reconsider and accept the original proposal unless it was renewed.—Haynes et al. vs. Wilson et al., 55 S. W. Rep. (Ky.), 209.

PLEDGE—SALE OF COLLATERAL—APPLICATION OF SURPLUS.

A corporation was largely indebted to defendant, and, to secure an additional loan, executed to defendant its notes secured by accounts in excess of the amount of the loan. The assignment of the accounts provided that, in case of public sale, the holder might purchase without being liable to account for more than the net proceeds of such sale, and by any surplus arising from such sale might be applied to any other debt; and a further memorandum assigned the accounts to defendant, with full authority to collect in any manner it might choose. Neither of the notes was paid, and defendant collected from the accounts an amount more than sufficient to satisfy them. Held, that defendant was entitled to apply the surplus to other debts, though such surplus was realized from collections instead of from a public sale.—Tracy vs. First Nat. Bank of Syracuse, 62 N. Y. Sup., 657.

PUBLIC MONEYS—DEPOSIT IN BANK—RECEIVERS—ESTOPPEL.

Public moneys deposited in a bank in violation of law are trust funds, do not become the property or assets of such bank, and remain trust funds with title in the true owner, after the appointment of a receiver and insolvency of the bank.—State vs. Thum (Idaho), 55 Pac., 858, affirmed.

A county whose funds have been unlawfully deposited in a bank is not estopped from claiming such funds as a trust fund by reason of its treasurer having received a pro rata payment thereon in common with general creditors.—First National Bank of Pocatello vs. C. Bunting & Co. et al., 59 Pac. Rep. (Mont.), 929.

RELEASE OF SURETIES.

Where a bank is the owner and holder of a promissory note signed by D., as principal, and E. and E. as sureties, its failure to apply the moneys which D. had on deposit in said bank subsequent to the maturity of the note, to its payment, will not release the sureties.—Citizens' Bank vs. Elliott et al., 59 Pac. Rep. (Kan), 1102.

TAXATION — NATIONAL BANK SHARES—DISCRIMINATION—MARYLAND STATUTE.

The term "moneyed capital" is used in a restricted sense in Revised Statutes, Section 5219, providing that the taxation of the shares of national banks shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individuals; and what constitutes moneyed capital, within the meaning of that section, is to be determined by the nature of the business in which it is employed, the purpose of the statute being to prevent discrimination against national banks as such. Where capital is not so

employed as to come into competition with the business of national banks, although in a general sense it is moneyed capital, it is within the discretion of the state to tax it at a different rate from banking capital.

The fact that bonds and evidences of debt of public or private corporations, and shares of stock in foreign corporations, owned by residents of Maryland, cannot be taxed for county or city purposes, under Code Pub. Gen. Laws Md. Art. 81, Sec. 201 (Laws 1896, C. 143), at a higher rate than 30 cents on each $100 of valuation, does not render the taxation of national banks for city purposes at a higher rate illegal under Rev. St. Sec. 5219, prohibiting the taxation of such shares at a higher rate than other moneyed capital in the hands of individuals,the capital of all domestic and banking and other corporations being subject to taxation at the same rate, and it not appearing that the statute, in its practical operation, resulted in relieving the capital of private banking firms from equal taxation. National Bank vs. Mayor, etc., of Baltimore, 100 Red. Rep. 24.

TRUSTEE—MISAPPROPRIATION OF FUNDS—LIABILITY OF PARTICIPANT.

A person is not responsible for the misappropriation of trust funds by a trustee unless he knowingly participates or aids in committing the breach of trust.

Where such person, without knowledge or notice of the misconduct and misappropriation of money by a cashier and teller of a bank, forwards drafts wrongfully issued by that officer for personal purposes to a commission company in another city, and is paid by the company a small commission as compensation for that service, he is not responsible to the bank for the misappropriated funds.

The fact that a part of the funds deposited by such person, and sought to be reached by the bank, was received by him from the commission company, is not sufficient to impress them with a trust in favor of the bank, or to make him liable as its trustee.—First National Bank of Kingman vs. Byrnes, 59 Pac. Rep. (Kan.), 1056.

USURY—NATURE OF CONTRACT.

An agreement by a borrower to pay for a loan the highest legal rate of interest, and in addition thereto to divide with the lender the profits made in discounting certain notes to be taken up with the money borrowed, is usurious, under Code, Section 3040, providing that no person shall receive, directly or indirectly, in money or in any other manner, any greater sum than by law allowed for the loan of money.—Weaver vs. Burnett et al., 81 N. W. Rep. (Iowa), 771.

VENDOR AND PURCHASER—TRUST DEEDS TO SECURE PURCHASE MONEY — PRIORITY — PAROL AGREEMENT—EVIDENCE.

A deed of trust of land to secure a balance of the purchase price was recorded 19 minutes after recording of a deed of trust given at the same time to secure an association which advanced the money for the cash payment, the association having knowledge of the deed to secure the balance of the purchase price. Held, that the deed of trust for the unpaid purchase price was the prior lien.

A vendee of land gave deeds of trust to the vendor to secure the balance of the purchase price, and to an association to secure money advanced by it for the cash payment on the property. An agent of the association testified to a conversation with the vendor's husband, in the vendor's presence, tending to show an agreement that the association's deed should be the prior lien. The vendor and the draftsman of the deed denied having heard such conversation. The vendor testified that her husband was not her agent in the matter; and the vendee testified that his negotiations were with the vendor alone. Held insufficient to establish an agreement that the association's lien should be prior to the vendor's.—Truesdale et al. vs. Brennan et al., 55 S. W. Rep. (Mo.), 147.

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INFORMATION FOR BOND BUYERS.

ADDYSTON, OHIO—A proposition at Addyston to issue bonds to the amount of $50,000 was carried.

AKRON, OHIO.—Refunding bonds amounting to $73,000 will be sold at the city building, June 16th.

ALEXANDRIA, LA.—The taxpayers of Alexandria have voted to issue $73,000 in bonds for public improvement purposes. The bonds will bear 5 per cent interest.

ALLEGHENY, PA.—It is proposed to call a special election at Allegheny for the purpose of voting on the question of issuing $1,500,000 improvement bonds. The school district of Allegheny contemplates the issuance of $100,000 worth of bonds for a new high school.

AMARILLO, TEXAS.—An issue of $9,000 in improvement bonds of Amarillo has been approved by the state authorities.

ANNAPOLIS, MD.—The ordinance regarding the issue of $121,000 bonds for the paving of certain streets and laying of sewers throughout the city was passed by the city council.

ATHENS, GA.—At an election it was voted to issue bonds to the amount of $30,000 for purpose of improving the sewerage system.

ATLANTIC CITY, N. J.—The Atlantic City council has decided to issue $200,000 4 per cent long term bonds for the construction of a thirty-inch water main. The council also authorized the sale of $80,000 5 per cent bonds to build the proposed city hall.

AUSTIN, TEXAS.—The comptroller registered $6,000 worth of school house bonds for Iowa Park, Wichita county.

BAKERSFIELD, CAL.—The citizens of Bakersfield are agitating the question of issuing bonds for the purpose of erecting a new school house.

BARNWELL, S. C.—The school district of Barnwell has voted in favor of an issue of $5,000 in 5 per cent bonds.

BAYARD, IOWA.—At an election held in Bayard it was voted to bond the town for the erection of new addition to the school house.

BELOIT, KAN.—A proposition has been submitted to the people of Mitchell county to vote bonds for a new $40,000 court house.

BELOIT, WIS.—The Beloit council has voted $16,000 bonds for city improvements, which will include a new central fire station and a new central police station.

BELVIEW, MINN.—The city council is considering the proposition of bonding for water works, fire apparatus and town hall. The proposed improvements will amount to about $5,000.

BERKELEY, CAL.—The citizens of Berkeley have decided to bond the town for $100,000 with which to purchase sites and erect school houses.

BILOXI, MISS.—At an election it was voted to issue $17,000 in bonds to bridge the back bay of Biloxi.

BLACKFOOT, IDAHO.—At a special election it was voted to levy $4,000 worth of school bonds for building purposes.

BOWLING GREEN, OHIO.—Bids will be received by the village of Bowling Green for the purchase of bonds bearing date of June 4, 1900. The bonds are in the sum of $1,250 and bear 6 per cent interest per annum.

BRADDOCK, PA.—The Braddock council has passed an ordinance to increase the bonded debt of the borough $75,000 for erecting water works. The election will be held July 17th.

BRIDGETON, N. J.—A resolution has been passed authorizing Bridgeton to issue $100,000 worth of street paving bonds.

BROOKSHIRE, TEXAS.—It has been voted to issue $6,000 in bonds for improvements.

BRYAN, TEXAS.—The city of Bryan has voted in favor of issuing $6,000 in 4 per cent bonds for improvements.

BUFFALO, WYO.—The citizens of Buffalo have voted to issue bonds for $11,000 in order to build an addition to the school house.

CALDWELL, KAN.—This place has voted to issue bonds to purchase the water works.

CAMBRIDGE, OHIO.—Proposals will be received at the office of the clerk of the City of Cambridge for the purchase of eight bonds of the City of Cambridge, Ohio, bearing date of June 1, 1900, and payable in twenty years, each being for the sum of $1,000 and bearing interest at the rate of 4 per cent per annum, payable semi-annually at the office of the treasurer of the City of Cambridge, Ohio.

CANANDAIGUA, N. Y.—This town has voted to issue $15,000 water works bonds.

CARMI, ILL.—The town of Carmi has decided to issue $9,000 in bonds for street improvements.

CELINA, OHIO.—At a special election held in this city for the issuing of bonds for a municipal electric light plant the issue was carried. It is thought that the plant will be built in connection with the water works.

CHESTERTOWN, MD.—Kent county will issue $20,000 in bonds to build a new school house at Chestertown.

CINCINNATI, OHIO.—A resolution authorizing the issue of $6,650 bonds for the purpose of widening West Sixth street is under consideration by the board of public service.

CLEVELAND, OHIO.—The park board of Cleveland is having a bill prepared authorizing an issue of $1,000,000 bonds for land along the lake front to carry out the group plan for public buildings.

Bids will be received until June 18th for the purchase of $125,000 4 per cent City of Cleveland police patrol coupon bonds, maturing May 1, 1925, and $205,000 4 per cent City of Cleveland fire department improvement coupon bonds, maturing May 1, 1925.

CLINTON, MASS.—C. E. Shaw, town treasurer, will receive bids until June 23d for the purchase of $150,000 3½ per cent semi-annual thirty-year refunding bonds.

CORYDON, IOWA.—Bonds will be sold July 21st for erecting a municipal electric light plant to cost $12,000.

CUYAHOGA FALLS, OHIO.—The city council at this place has passed an ordinance to issue bonds amounting to $7,000 to make the improvement of paving Front street.

DALLAS, TEXAS.—The citizens of this place will issue $150,000 4 per cent improvement bonds.

DAMARISCOTTA, ME.—This city will receive proposals for $32,000 3½ per cent semi-annual coupon refunding bonds.

DAYTON, OHIO.—Bids will be received for $270,000 3½ per cent bonds, of which $170,000 are for water improvements and $100,000 for the fire department.

DETROIT, MICH.—The ways and means committee of the common council will recommend that $250,000 worth of school bonds be issued.

DONIPHAN, MO.—The citizens of this place have voted an issue of bonds to erect a $12,000 high school building.

EAST LIVERPOOL, OHIO.—An ordinance providing for the issue of $105,000 in bonds, to be dated July 1, 1900, to run forty years and bear 4 per cent interest, has been passed.

EAST ST. LOUIS, ILL.—Bids are requested for seventy-five bonds of $500 each to be issued by the board of education of East St. Louis, amounting to $39,000, dated July 1, 1900, payable ten years after date, with 4 per cent interest per annum.

EDDYVILLE, IOWA.—At a special election at Eddyville the citizens voted to bond the town for $7,000 for an electric light plant.

FERNBANK, OHIO.—The citizens of this place have voted to issue $20,000 street improvement bonds and $15,000 sidewalk bonds.

FREDERICK, MD.—Bids will be received at the county commissioners' office for the purchase of $188,700 of 3½ per cent coupon bonds of Frederick county.

FREDONIA, KAN.—The city gas bond proposition to issue $30,000 twenty-year bonds carried at this place by a vote of five to one.

FULDA, MINN.—This place has voted $3,000 in bonds to build a new addition to the school house.

FULTON, N. Y.—The citizens of this place have voted to issue $300,000 water works bonds.

GALENA, ILL.—At an election held recently it was voted to issue $13,000 worth of bonds for electric light purposes.

GARDEN CITY, MINN.—The Garden City school district has voted for the issuing of $2,000 bonds for the enlargement and repair of the school house.

GLOUCESTER, N. Y.—This city will advertise $18,000 sewer bonds.

GREELEY, OHIO.—Greeley has voted to refund $25,000 5 per cent school bonds into a like amount of 4 per cent bonds.

GREENWOOD, MISS.—Bonds will be issued for a new $15,000 school.

HAMILTON, ONT.—Hamilton will sell $200,000 3½ per cent thirty-year serial water works debentures.

HAZLETON, PA.—This place will advertise for bids for the purchase of $22,000 4 per cent five-thirty-year optional bonds.

HENDERSON, MINN.—At an election held at this place it was voted to issue $12,000 school house bonds.

HILLSBORO, N. D.—The town of Hillsboro will sell $24,000 5 per cent semi-annual twenty-year electric light and water works bonds June 14th.

HOQUIAM, WASH.—The Hoquiam city council is advertising for $15,000 in city bonds.

HOUSTON, TEXAS.—The county commissioners of Harris county have ordered an election of taxpayers on a proposition to issue $600,000 in bonds for the purpose of improving roads.

HUNTINGTON, W. VA.—The town will soon issue $60,000 improvement bonds.

HYATTSVILLE, MD.—The city has voted an issuance of $30,000 bonds for construction of water works.

INDEPENDENCE, KAN.—An election is to be held to vote on a proposition to issue $40,000 in bonds for water works improvements.

INDIANAPOLIS, IND.—The citizens of this place are considering an issue of $150,000 public improvement bonds.

IOWA CITY, IOWA.—The question of issuing $65,000 in bonds for a school house will soon be voted on.

JEFFERSON CITY, MO.—State Auditor Seibert has registered twenty-eight refunding bonds of the City of Carthage for $500 each, dated May 1, 1900, with 4 per cent interest; fifteen building bonds, $1,000 each, for the school district of Sikeston, Scott county, dated May 1, 1900, with interest at 5 per cent, and $108,000 funding bonds of the county of Cape Girardeau, issued to refund a railroad debt.

LA CROSSE, WIS.—At a meeting of the city council it was decided to issue school bonds to the amount of $20,000 with which to build additions.

LAKE FOREST, ILL.—An election will be held at this place to vote on the question of issuing school bonds to the amount of $15,000.

LAKEVIEW, ORE.—Bids are asked until July 19th for the purchase of $10,000 in bonds for erecting an electric light plant.

LAKEWOOD, OHIO.—Bids will be receivel by the board of trustees of the village of Lakewood for the purchase of thirty bonds, each of the denomination of $500, aggregating an issue in the sum of $15,000, bearing interest at the rate of 4½ per cent per annum.

LANSINGBURG, N. Y.—Bids will be received until July 5 for $25,000 4 per cent semi-annual twenty-year water bonds of Lansingburg.

LONG BEACH, CAL.—Long Beach citizens will hold an election to vote on a proposition to issue $10,000 in bonds for building a school house.

LOS ANGELES, CAL.—The citizens of this place will soon vote on the proposition of issuing bonds in the sum of $10,000 for the purchase of a site and the erection of a grammar school building.

LUDINGTON, MICH.—The City of Ludington is about to sell $23,000 pavement bonds and is asking for bids on the same.

MADELIA, MINN.—Bids will be received at the office of the village recorder until June 15th for 4½ per cent fifteen-year bonds to the amount of $5,000, in denominations of $1,000 each, to be dated July 1, 1900.

MANSFIELD, OHIO.—Mansfield has voted to issue $85,000 worth of bonds to be used for the sanitary relief of the city. Bids will be received until June 12th for the purchase of $13,000 improvement bonds. Bonds are to be of $500 each with 4 per cent interest per annum.

MARION, OHIO.—The city council has authorized the bonding of the City of Marion for $50,000 to fund floating indebtedness.

MARKDALE, ONT.—Bids will be received for $6,164.17 4 per cent one-twenty-year serial improvement debentures and $1,500 4 per cent one-twenty-year serial road improvement bonds.

MARSHALL, ILL.—The citizens of Marshall have voted to issue $40,000 in bonds to build electric light plant and water works.

M'KEESPORT, PA.—McKeesport will issue $100,000 school house bonds soon.

MIAMI, I. T.—The bill authorizing Miami to issue bonds amounting to $10,000 to be used for building a school house has been favorably reported to the house.

MILAN, MICH.—Bids will be received by R. C. Allen, director of school trustees, at Milan for the purchase of $12,000 of school bonds bearing 4 per cent interest per annum.

MILL VALLEY, CAL.—The citizens of Mill Valley have voted to issue $10,000 in bonds for purpose of erecting a new school house.

MILWAUKEE, WIS.—Bids are invited for $50,000 fire department bonds and until June 15th for $50,000 flushing tunnel and $100,000 sewer bonds.

MOORHEAD, IOWA.—The township school board will call a special election to vote on a proposition of bonding the township for $10,000 for the purpose of building a new township high school at Moorhead.

MUSKEGON, MICH.—An election will be held to vote on the proposition to bond the city in the sum of $84,000 for street improvements.

NASHVILLE, TENN.—The city will issue $150,000 in bonds for the erection of a municipal plant.

NATCHITOCHES, LA.—It has been decided by a popular vote to issue the $30,000 of bonds for construction of water works.

NEWARK, N. J.—The finance committee of Newark council has authorized the issuance of $1,500,000 city hall bonds.

NEW BERN, N. C.—New Bern has voted to issue $80,000 in bonds for purchase and extend the city water works system.

NEW IBERIA, LA.—New Iberia has made arrangements to float $110,000 in municipal bonds to erect water and light plants.

NEWPORT NEWS, VA.—The city will hold an election June 14th to decide the issuance of $20,000 of bonds for erection of two engine houses and $50,000 of bonds for erection of two school houses.

NEW RICHMOND, OHIO.—Bids will be received for the purchase of eight bonds of the village of New Richmond, each being in the sum of $500 and bearing interest at the rate of 4 per cent per annum.

NEW ROCHELLE, N. Y.—New Rochelle invites bids for $30,000 3½ per cent semi-annual twenty-seven and one-half-year average land damage bonds and $150,000 3½ per cent semi-annual forty-seven-year average street improvement bonds.

NORTHFIELD, MINN.—The citizens of this place are to vote on the proposition of issuing bonds for building sidewalks.

NORWOOD, OHIO.—Citizens of Norwood have voted to issue $40,000 in bonds for street extensions.

ONAWA, IOWA.—At the special school election held at this place on the question of issuing $20,000 in bonds for the erection of a new school house the proposition carried by a large majority.

OPELIKA, ALA.—City bonds to the amount of $75,000 will be issued for the erection of a school house and the construction of a system of sewerage.

OTSEGO, N. Y.—The citizens of this place have voted to bond for a $20,000 system of water works.

OWENSBORO, KY.—The $200,000 issue of street bonds will be put on the market for sale July 1st.

OWOSSO, MICH.—Owosso has decided by popular vote to issue $20,000 school bonds.

The proposition to bond the city for $5,000 for improvements at Hugh McCurdy park was carried.

OXFORD, NEB.—The proposition to vote bonds for an addition to the school house was carried by an overwhelming vote.

PALMYRA, MO.—Bids will be received until June 18th at Palmyra for the purchase of $100,000 worth of Marion county, Missouri, court house bonds. Bonds will bear 4 per cent interest per annum.

PALO ALTO, CAL.—An election will soon be called for the purpose of voting on the issuance of $10,000 in bonds to make improvements.

PARNASSUS, PA.—Parnassus has voted $60,000 in bonds for a sewer system.

PAWNEE, OKLA.—Pawnee has voted to issue $9,000 in bonds for building a new school house.

PEARSALL, TEXAS.—An issue of $18,000 in improvement bonds of Frio county, Texas, has been approved. The county clerk may be addressed at Pearsall.

PERKINS, OKLA.—Perkins has voted $3,500 in bonds for a new school building.

PETOSKEY, MICH.—The citizens of Petoskey have voted to bond the city for $10,000 for improvements.

PHILLIPPI, W. VA.—The people of Phillippi voted recently at a special election to issue $6,000 in bonds for electric lights.

PIPER CITY, ILL.—The proposition to issue bonds for the purpose of erecting a new school house was carried at a recent election.

PITTSBURG, PA.—The citizens of Avalon will be asked on June 16th to vote on the issuing of bonds to the sum of $20,000 to improve the borough street.

PLAINVIEW, NEB.—A special election has been called at Plainview to vote bonds to erect a new school house.

PLEASANT RIDGE, OHIO.—At a special election it was voted to issue $18,000 of bonds. The bonds are $15,000 for streets and $3,000 for fire department improvements.

PLYMOUTH, OHIO.—The citizens of this place have voted in favor of bonding for $2,000 to put heating appliances in the school buildings.

POMONA, CAL.—Pomona advertises for bids for $30,000 5 per cent one-forty-year serial gold sewer bonds.

QUANAN, TEXAS.—The citizens of this place have voted to issue $10,000 of city bonds for a municipal water plant.

RANKIN, ILL.—Rankin has voted to issue $12,500 in bonds for the purpose of building a new school house.

RANKIN, PA.—A special election is to be held by the school board to vote on a proposition to issue $35,000 worth of bonds for school house purposes.

RED BUD, ILL.—The citizens of Red Bud have voted to issue $10,000 in bonds to build an electric light plant.

RICHLAND, GA.—The city will hold an election to decide the issuance of $10,000 of bonds for construction of water works.

RICHMOND, GA.—The city council of Richmond has ordered an election to be held for the purpose of voting on an issuance of $10,000 water works bonds.

RIDGEWAY, MO.—An issue of $8,000 school bonds has been voted.

RIDGEWAY, OHIO.—The citizens of this place will vote on the question of issuing $6,000 in bonds.

ROCKFORD, ILL.—This city will issue $16,000 special improvement bonds this summer.

SAN ANTONIO, TEXAS.—The city of San Antonio has voted in favor of the proposed issue of $300,000 in 4 per cent bonds for improvements.

SAN BERNARDINO, CAL.—This city will soon vote on the proposition of issuing bonds for $26,000 for a new school house on Fourth street.

SANTA MONICA, CAL.—A bond election is to be held to vote on the proposition of issuing bonds for the erection of a city hall.

SAVANNA, ILL.—The township high school board of Savanna has decided to call for a bond issue of $35,000 for the proposed township high school.

SCRANTON, PA.—Bonds to the amount of $273,205.80 are to be issued for sewer purposes.

SEBRING, OHIO.—An ordinance to bond the village of Sebring for $3,000 for the purpose of building a town hall and jail has been adopted.

SHENANDOAH, IOWA.—A special election to vote on the issuance of school bonds to build a new school house in this place has been called.

SKANEATELES, N. Y.—Skaneateles has authorized $15,000 electric light bonds.

SPARTA, MICH.—The voters of Sparta have voted to issue $10,000 in bonds for the purpose of erecting a new school house.

SPENCERVILLE, OHIO.—Spencerville will soon vote on the question of issuing bonds for the construction of an electric light plant.

ST. BERNARD, OHIO.—St. Bernard voters decided to issue $30,000 bonds to erect a new school house.

ST. MICHAELS, MD.—Legislative authority has been granted for an issue of $12,000 bonds for water works and $3,000 for an electric light plant.

STEPHEN, MINN.—A special election will soon be held to vote on the question of bonding the village for $7,000 to erect an electric light plant.

STOCKTON, CAL.—Stockton has voted to issue $52,000 in bonds for the purpose of extending the sewer system.

STURGIS, S. D.—An election will soon be held to vote on the question of issuing $5,000 in bonds for school purposes.

TOLEDO, OHIO.—Bids are invited for $50,618.45 street improvement bonds.

TOPEKA, KAN.—Topeka may issue $70,000 in bonds to give as a bonus to secure the new Santa Fe railroad shops.

TOMAHAWK, WIS.—The citizens of this place wil soon vote on the question of issuing bonds for the construction of a $12,000 city building.

TROY, OHIO.—The citizens of Troy have voted to issue bonds to build an electric light plant.

TROY, N. Y.—Troy is to advertise $25,000 water works bonds in a few months.

TUCSON, ARIZ.—A bill to authorize the city of Tucson to issue bonds to the amount of $150,000 for water works and other purposes was reported favorably in the senate.

VALDOSTA, GA.—The bonds to be issued by the city of Valdosta will amount to $25,000 and bear interest at 5 per cent.

VAN WERT, OHIO.—Bids will be received for the purchase of $1,350 county ditch improvement bonds bearing interest at 5 per cent per annum.

VICKSBURG, MISS.—The city will hold an election to decide the issuance of $375,000 of bonds for construction of sewerage system, erection of city hall and purchase of water works plant.

VICTORIA, TEXAS.—The county commissioners have ordered an election on June 15th on the proposition to issue $45,000 worth of bonds for road purposes.

WACO, TEXAS.—It has been decided by popular vote to issue $250,000 of bonds for construction of a $100,000 bridge across the Brazos river and erection of a court house.

WARDNER, IDAHO.—The citizens of Wardner have voted $8,500 8 per cent bonds for the purpose of building a new school house.

WARTRACE, TENN.—The town of Wartrace has voted in favor of issuing $10,000 in bonds in aid of the Wartrace & Lynchburg railroad.

WARWICK, N. Y.—The citizens of this place will soon vote on the question of issuing $26,000 school bonds.

WELCH, W. VA.—The town of Welch will issue $5,000 for erecting an electric light plant.

WINNIPEG, MANITOBA.—Winnipeg will sell by sealed bids on June 15th $400,223.78 4 per cent semi-annual improvement gold debentures and $233,000 3½ per cent semi-annual general gold debentures.

WYANDOTTE, MICH. — Wyandotte citizens will vote upon the question of bonding the city for $45,000 for the construction of a sewer system.

XENIA, OHIO.—A special election will be held at this place for the purpose of voting on the question of the issuing of bonds not to exceed $30,000, the proceeds to be used in constructing a sewer system.

YOUNGSTOWN, OHIO.—Bids will be received at the office of the city clerk for the purchase of $920 Franklin avenue grading bonds and $1,800 Wick avenue sewer bonds bearing 5 per cent interest per annum.

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The Chicago, Milwaukee & St. Paul Railway is issuing a series of booklets regarding points of interest along its lines, and if you are interested in the western country, or contemplating a trip, write GEO. H. HEAFFORD, General Passenger Agent, Chicago, Ill., for the special publication desired, enclosing four cents in stamps for postage for each one.

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No. 8. Summer Days in the Lake Country.
No. 9. Summer Homes, 1900.
No. 11. The Game of Skat.
No. 12. Milwaukee—The Convention City.
No. 13. A Farm in the Timber Country.
No. 14. Stock Raising in the Sunshine State.
No. 15. Hunting and Fishing.

BANK NOTES.

The Citizens' Bank of Strasburg, Ohio, has been organized.

The First National Bank of Belmont, Wis., has been organized.

The First National Bank of Wilmot, Minn., has begun business with a capital of $25,000.

The First National Bank of Goldfield, Iowa, commences business with a capital of $30,000.

The next meeting of the Louisiana State Bankers' Association will be held at Shreveport.

The Broadway Savings Bank of Toledo, Ohio, has been incorporated with $50,000 capital.

The First National Bank of Harrison, Ark., has been organized with a paid-up capital of $50,000.

The Bank of Pulaski County has been organized in Dublin, Va. The bank has a capital of $50,000.

H. W. Wright of Merrill, Wis., and C. P. Larkin of Milwaukee are organizing a bank at Merrill, Wis.

A Topeka dispatch dated May 21st said that within a week ten banks had been organized in the state.

Charles B. Kefauver has been appointed State Bank Examiner for West Virginia by the Governor.

Lawrence D. Rumsey succeeds the late Sherman S. Rogers as vice-president of the Bank of Buffalo, N. Y.

The Lockhart National Bank of Lockhart, Texas, has been formally organized with a capital stock of $25,000.

Authority has been granted to organize the First National Bank of Richland, Iowa, with a capital of $25,000.

The Rich Hill Bank of Rich Hill, Mo., has filed a statement of decrease of capital stock from $75,000 to $50,000.

The First National Bank of Meshoppen, Wyoming county, Pa., has been organized with a capital of $25,000.

Governor Lounsbury has been elected president of the recently organized First National Bank of Ridgefield, Conn.

The First National Bank of Ridge Farm, Ill., with $30,000 capital, has been organized. A. M. Mills is president.

The Bank of Westport, Ind., has opened for business with the Capital National Bank as its Indianapolis correspondent.

The First National Bank has been formed at Ozona, Texas with $60,000 capital stock, by J. M. Shannon and others.

The L. E. Mumford & Co. State Bank was opened at Kilmarnock, Lancaster county, Va., with L. E. Mumford president.

Williams, Iowa, will have a new bank to be called the First National Bank of Williams. It will have a capital of $50,000.

Negotiations are under way for a consolidation of the First National Bank and the Union National Bank, both of Chicago.

The Lowry Banking Company of Atlanta has become a national bank, and hereafter will be known as the Lowry National Bank.

The new National Bank of Ashland, Pa., has been organized with a capital of $100,000, and application has been made for a charter.

The Controller of the Currency has authorized the First National Bank of Oakdale, Pa., to commence business on $50,000 capital.

The bank of John M. Crebs & Co., in Carmi, Ill., is to be changed to a national bank under the style of the National Bank of Carmi.

The Comptroller of the Currency has authorized the First National Bank of Moulton, Iowa, to begin business with a capital of $25,000.

The Grayson County National Bank of Leitchfield, Ky., has been organized with John A. Bishop as president. The capital is $25,000.

The Commercial Bank, recently formed at Lenoir, N. C., has been opened for business with $10,000 capital stock. T. T. Lutz is president.

The People's Bank, recently organized at Laurel, Miss., will be capitalized at $50,000. Frank Gardner and J. W. Parker are among the directors.

Application for authority to organize the Karnes County National Bank of Karnes City, Tex., with a capital of $50,000, has been approved.

An application has been filed for the charter of the Citizens' Bank of Waycross, Ga. The applicants are J. S. Bailey, A. M. Knight and A. I. Griffin.

The Controller of the Currency has declared dividends of 2 per cent in favor of the creditors of the Bennett National Bank of New Whatcom, Wash.

The Benton County Bank has been incorporated to do business at Camden, Tenn., with $60,000 capital stock, by A. M. Young, W. L. Morris and others.

J. W. Hertford of Galveston has been appointed national bank examiner for the district comprising Texas, Arkansas, Oklahoma and the Indian Territory.

The bank being formed at Cheraw, S. C., is termed the Merchants and Farmers' Bank and is capitalized at $30,000. D. S. Matheson is one of those interested.

Secretary Hall of the Nebraska state banking board has chartered the First State Bank of Laflon, Otoe county. The concern has a capital stock of $5,000.

The Commercial Bank of Upper Sandusky, Ohio, has applied for a national bank charter under the new banking laws. Its capital stock will be $50,000.

The People's Bank of Colony, Kan., has served notice on the bank commissioner of its intention to go into voluntary liquidation. It has a capital of $10,000.

Secretary Fred E. Farnsworth of the Michigan Bankers' Association has announced his committees for the bankers' convention in Detroit, June 13th and 14th.

Alban T. Thomas, E. C. Gilpin and others are interested in a bank to be formed at Sandy Spring, Md., to be called the First National Bank of Sandy Spring.

A charter has been issued to Grafton (W. Va.) capitalists for a bank at that place, with a capital stock of $25,000, with the privilege of increasing it to $100,000.

The Comptroller of the Currency has approved the application of the First National Bank of Montgomery, Pa., for authority to organize with a capital of $30,000.

The Citizens' Banking and Trust Company of Thomasville, Ga., has applied to Secretary of State Phil Cook for authority to decrease the amount of its capital stock.

The City National Bank of Colorado, Texas, has been authorized to begin business with $60,000 capital. William R. Smith is president and John E. Hooper cashier.

The Louisiana Bankers' Association has elected George W. Bolton, president; R. E. Craig, first vice president; L. O. Broussard, secretary, and J. P. Suberbielle, treasurer.

The banking house of Conway, Gordon & Garnett of Fredericksburg, Va., is to reorganize as a national bank, with P. V. Conway president and A. Randolph Howard cashier.

The Iowa State Bank of Mason City has been organized with the following officers: President, George W. Brett; vice-president, N. C. Kotchell; cashier, I. W. Keerl.

The Elk City Bank and the Citizens' Bank of Elk City, Kas., have consolidated. O. T. Hayward of the Elk City Bank is president and W. D. Myers of the Citizens' is cashier.

Coquille City, Ore., is soon to have a bank with $50,000 capital. G. W. White of Portland, and J. J. Lamb and L. Harlocker, of Coquille City will constitute the banking firm.

A bank has been organized at Gilmer, Texas, under the title of the First National Bank. W. Boyd, Sr., is president and L. H. Hall cashier. The bank is capitalized at $25,000.

Knatvold & Brown of Albert Lea, Minn., have made a contract to sell C. A. Ransom, owner of the Southern Minnesota collection agency, their bank and good will in the business.

The Controller of the Currency has approved the application of H. S. Rogers and others for authority to organize the First National Bank of Celeste, Tex., with a capital of $30,000.

The Controller of the Currency has approved the application of O. L. Wright and others for authority to organize the First National Bank of Pleasantville, Ia., with a capital of $25,000.

A charter has been issued to the First National Bank of Herrin, capital stock $25,000, which was recently organized at Herrin, Ill. D. R. Harrison is president, and John Herrin cashier.

At a regular meeting of the board of directors of the Hanover National Bank of New York Henry R. Carse and Alexander D. Campbell were unanimously appointed assistant cashiers.

The First National Bank of Manistique, Mich., has been organized with a capital stock of $35,000. It will succeed to the business of the Citizens' Bank started about six months ago.

The Comptroller of the Currency has approved the application for authority to organize the Franklin National Bank of Philadelphia. This is the institution of which Henry Tatnall is president.

At a meeting of the Executive Council of the Maine Bankers' Association, held at Augusta, the program for the annual meeting to be held June 13th, at Merrymeeting Park, was discussed.

The incorporators of the Bank of Commerce of Bessemer, Ala., are: P. T. Whilden, James Zraller and S. I. Rosenbaum. The capital stock is $50,000 and the purpose is to do a general banking business.

The Junction Bank has been organized at Burlington Junction, Mo., with $10,000 capital. The following are directors: Joseph Maltby, Charles I. Hann, W. E. Wallace, William H. Nicholas and Jesse F. Robertson.

The new First National Bank of Swan Creek, Ill., has been organized with the following board of directors: Seth F. Pratt, Willis Kirkpatrick, Eli Dixson, D. A. Stice, George Tucker, A. A. Cornell, J. W. Coghill, Sr.

The Controller of the Currency has authorized the organization of the First National Bank of Minerva, Ohio, on $25,000 capital and with the following officers: William S. Derrick, president; James H. Derrick, cashier.

S. S. Sweet, president of the First National Bank at Belle Plaine, J. G. Johnston, Orin McKeen, E. P. Willey and D. O. Wilcox will establish the First National Bank of Chelsea, Tama County, Iowa, with $25,000 capital.

In 1895 a bank was organized at Corning by W. D. Polk, and run by him until April 14th, when it was incorporated for $30,000, with the following officers: G. B. Oliver, president; D. Hopson, vice-president; W. D. Polk, cashier.

A new state bank is to be established at Wagner, S. D. The incorporators are Albert Boynton, W. H. Wilkinson. H. P. Beckwith and George E. Foster, all of Mitchell; Dr. A. Slaman of Lenox, and Harney Brothers of Armour.

The State Bank of Sheridan, Ind., has changed from a state bank to a national. It will hereafter be known as the First National State Bank of Sheridan. The capital stock is $45,000 with a surplus and reserve of $7,000, making $52,000.

The Industrial Trust Company of Providence, R. I., has purchased a centrally located site in Pawtucket, and will build thereon a block suited to its banking business. This is made necessary by the absorption of two Pawtucket banks.

The directors of the new Savings Bank of Cumberland County of Vineland, N. J., have organized by electing Myron J. Kimball, president; Harry Chandler, vice president; Harry H. Pond, secretary and treasurer, and William Chambers, teller.

A deal has been closed which practically amounts to the consolidation of the First National and Citizens' National banks of Lyons, Iowa. At a meeting of the boards of directors of the two institutions the matter was definitely decided.

The Canton State Bank, of Canton, Ohio, was incorporated recently under the state banking act of 1851. The capital stock is $100,000. There are seventy-seven stockholders and each is an incorporator. The holdings run from $200 to $5,000.

The State Bank of Watertown, Minn., has incorporated and secured a license to do business from Superintendent Pope. The capital stock is $10,000. John M. Haven is president; Austin B. Morse, vice-president, and George E. Hanscom, cashier.

The Kansas bank commissioner has secured from the state charter board a charter for the State Bank of Thayer. It will be located at Thayer, Kan., and will have $10,000 capital. The principal stockholders are J. H. Sperry and L. W. Stilwell.

The Executive Committee of the North Carolina Bankers' Association, which met in Raleigh last year, has accepted the invitation of the bankers of Greensboro to hold the fourth annual convention of the association in that city, June 14th and 15th.

The Comptroller's certificate authorizing the Citizens' National Bank of Cumberland, Md., to begin business has been issued. This bank has a capital stock of $100,000, with Senator George L. Wellington as president and William L. Morgan as cashier.

The Nebraska Bankers' Association elected the following officers at its recent annual meeting at Columbus: President, E. F. Folda, Schuyler; vice president, A. Anderson, Columbus; secretary, P. E. McKillip, Humphrey; treasurer, Thomas Wolfe, David City.

The receivership of the Sioux National Bank of Sioux City, Iowa, will be closed

up at an early date, and the prospects are that the creditors will be paid in full. Already creditors have received 55 per cent of their claims, leaving about $110,000 still due them.

The Wisconsin State Bankers' Association has notified the Citizens' Business League of Milwaukee that it has decided to postpone the date of its annual convention from the month of June to August. The exact date of the meeting has not as yet been selected.

The Comptroller of the Currency has approved the application of the following persons to organize the First National Bank of Dougherty, Iowa, with a capital of $25,000: A. H. Gale, Mason City; H. A. Merrill, William McMorrow, A. W. Dawson and James Rule.

The Citizens' Bank of Rossville, Ill., will within a short time be organized into a national bank to be known as the First National Bank of Rossville. Samuel Collison, now of Rantoul, will be the president, and George E. Crays, now of Armstrong, will be cashier.

A final certificate has been issued by the Auditor of Public Accounts to the Merchants' State Bank of Centralia, Ill. The capital is $50,000, and the officers are: Burden Pullen, president; William D. Richardson, vice-president; Joseph Hefler, cashier; Edwin S. Condit, assistant cashier.

The Jamaica Bank of Jamaica, L. I., has been purchased by J. Alvin Young, secretary of the Atlantic Trust Company, and his brother, George Young, president of the United States Mortgage and Trust Company, as the head of a syndicate. The present officers will remain in charge of the institution.

The articles of incorporation of the Knierim Savings Bank of Knierim, Iowa, have been filed. The capital stock of the new bank will be $10,000, and the following persons will act as its officers until its first annual election: President, J. C. Cheney; vice-president, C. F. Duncombe; cashier, C. E. Richards.

The California Bankers' Association has elected the following officers: President, M. C. Altschul, San Francisco; vice-president, J. M. Elliott, Los Angeles; secretary, R. M. Welch; treasurer, G. W. Kline; executive council, I. Steinhart, A. H. R. Schmidt, A. Goldstein, C. W. Bush, J. R. Ryland and W. A. Hall.

The First National Bank of Lowell, Ind., has organized with the following officers: President, Jacob Baughman; vice-president, Dr. J. L. Hill; directors, Jacob Baughman, Dr. J. L. Hill, D. A. Lawrence, E. J. Pixley, Albert Foster, Sherman Hayden, Albert Hayden, F. F. Heighway and Philip Stuppy.

Two Iowa banks have indicated to the State Auditor that they intend to merge themselves into national institutions in the near future, and have asked what steps to take to bring this about. One is the State Bank of Crystal Lake, with a capital of $25,000; the other is the Guthrie State Bank, with the same capital.

The First National Bank of Rockwood, Pa., has been organized with a capital of $25,000 and the following officers: Penrose Wolf of Rockwood, president; James M. Cover of Somerset, cashier; directors, Samuel Kendall of Meyersdale, J. C. McSpadden and Perry Mason of Rockwood, William Waite, Harry Swan and J. M. Murdock of Johnstown.

The Second National Bank of Shamokin, Pa., has been organized by the election of the following directors: Frank P. Llewellyn, H. S. Zimmerman, M. G. Stief, G. C. Unger, W. E. Kearney, J. A. Wert, W. G. Reager, W. H. Unger, I. C. Burd, W. H. Zaring, John Glowa, D. E. Shade, George T. Semmons and J. P. Haas. The capital stock is $100,000.

The seventh annual convention of the Virginia State Bankers' Association was held at Richmond. Ellis Q. Roberts, Treasurer of the United States, made an address on banking and currency. Officers were elected as follows: C. D. Fishburne, of Charlottesville, president, and Henry A. Williams, of Richmond, Va., secretary and treasurer.

The Winona Deposit Bank has been incorporated under the laws of Minnesota, and has increased its capital to $100,000. The bank was started in 1868. The incorporators are H. W. Lamberton, M. J. Lamberton, J. R. Mitchell, M. L. Mitchell and P. E. Baumgartner. H. W. Lamberton is president, J. R. Mitchell vice-president and P. E. Baumgartner cashier.

The Security Savings Bank of Waterloo, Iowa, has filed articles of incorporation with the Secretary of State and applied to the State Auditor for a charter to do business. The new bank has a capital of $50,000. Its directors are J. T. Cooledge, F. J. Fowler, W. M. Law, J. Fullerton, J. F. Burns, F. M. Shoemaker, W. F. Curtiss, J. P. Kieffer and George P. Bell, Sr.

The Moorhead State Bank of Moorhead, Iowa, filed articles of incorporation with the Secretary of State and applied to the State Auditor for a charter. It has a capital of $30,000. Its officers are as follows: President, J. B. Moorhead; vice-president, Olaf Carlson; cashier, T. C. Torrison; directors, J. B. Moorhead, Olaf Carlson, T. C. Torrison, G. E. Erickson, C. H. Misfeldt and E. Thoreson.

Among the bills and resolutions recently introduced in the House was one by Representative Grosvenor of Ohio amending the national banking laws so as to permit national banks to loan on real estate security, with a provision that the security shall be double in value the amount of the loan, and that the aggregate of such loans shall not be above 25 per cent of the resources of the bank.

George R. Scull was elected president of the newly-organized First National Bank of Confluence. The other officials of the bank are as follows: V. M. Black, Confluence, vice-president; Mr. Miller, of Meyersdale, cashier; directors, George R. Scull, Robert D. Scull, F. W. Biesecker and H. M. Berkley, all of Somerset; V. M. Black and A. M. Tissue, of Confluence. The capital stock of the bank is $25,000.

The Kansas National Bank of Wichita, capitalized at $100,000, has been sold to C. Q. Chandler of Medicine Lodge, who owns banks at Medicine Lodge, Ashland and Moline, Kan. The new officers of the Kansas National are: President, C. Q. Chandler, Medicine Lodge; first vice-president, E. E. Masterman, Garnett; second vice-president, J. W. Berryman, Ashland; cashier, Elsberry Marin, Wichita.

Notice has been given by President Jacob Furth of the Washington State Bankers' Association, and also president of the Puget Sound National Bank of Seattle of the meeting of the association to be held in Tacoma, July 12th, 13th and 14th. The meeting will give one day to the consideration of business, another to the reading of papers and the third to the election of officers and the entertainment of members of the association.

June 13th and 14th have been selected by the executive committee of the Michigan Bankers' Association as the days upon which the convention shall be held in Detroit. The Russell house was selected as the headquarters of the bankers during their stay, and some entertainments will be given to them. The committee on program for the convention consists of George H. Russel, F. W. Hayes and Fred E. Farnsworth.

The banking and commerce committee of the House of Commons at Ottawa has reported the bill for the incorporation of the Canadian Bankers' Association, the object of which is to promote generally the interests of Canadian banks and bank officers and the training of those seeking employment in banks. The association is to be given power to establish rules and regulations for operating clearing-houses. There are thirty-four banks in the association.

The organization of the Citizens' National Bank of Havre de Grace, Md., has been completed by the selection of a board of directors as follows: Richard Dallam, R. C. Hopkins, C. C. Pusey, Walter T. Jackson, C. C. Caldwell, W. S. Silver, John M. Michael, W. H. Cole, Jr., M. H. Fahey, John E. Charshee, Joseph Good. R. C. Hopkins was made president. The capital stock was fixed at $75,000, all of which has been subscribed.

State Bank Commissioner Breidenthal recalled the certificates of authority of a large number of Kansas state banks which have failed to comply with that provision of the banking law which requires the board of directors to hold at least four regular quarterly meetings and forward to the commissioner a certified copy of the proceedings. A failure to comply with this provision forfeits the right of a bank to transact a banking business, and such forfeiture may be declared by the bank commissioner at any time.

The Missouri State Bankers' Association has elected the following officers: George B. Harrison, of Glasgow, president; Gordon Jones, of St. Joseph, vice-president; J. S. Calfee, of Windsor, secretary; Charles O. Austin, of St. Louis, treasurer. Delegates to the national convention of bankers: J. L. Moore, Carthage; George B. Harrison, Glasgow; C. O. Austin, St. Louis; Byrr Duncan, Poplar Bluff; E. F. Swiney, Kansas City; W. T. Chamberlain, Hannibal; W. A. Rule, Kansas City; J. A. Chase, Mountain Grove; J. P. Austin, Marshall; W. S. Wells, Platte City; Gordon Jones, St. Joseph.

The new national currency law has been in existence now for some time, and advices from the New York State Banking Department show that the number of

changes of state banks to the national bank system is likely to be less than anticipated by the early reports. To date three banks have notified Superintendent Kilburn that they have decided to operate as national banks hereafter. The banks which have changed are the American Exchange Bank of Syracuse, capital stock, $200,000, People's Bank of Mt. Vernon, capital $50,000, and the Bank of Holland Patent, capital $30,000.

The Comptroller of the Currency has declared dividends in favor of the creditors of insolvent banks as follows: Seven per cent in favor of the creditors of the First National Bank of Penn Yan, N. Y., making in full 77 per cent on claims proved, amounting to $87,679.34. A fourth dividend, 10 per cent, in favor of the creditors of the First National Bank of Carthage, N. Y., making in all 8 per cent on all claims proven, amounting to $195,-995.45, and 5 per cent in favor of the creditors of the Farmers' National Bank of Portsmouth, O., making in all 70 per cent on claims proven, amounting to $303,-982.29.

The corporate existence of the First National Bank of Marengo, Iowa, has been extended until May 25, 1920.

The Farmers' and Merchants' Bank of Benton Harbor, Mich., has just increased its capital from $50,000 to $100,000, leaving the surplus $50,000, the same as before. The bank was incorporated under the Michigan state laws in February, 1888, and has been continuously under the same management and successful from the beginning. The increase in capital was due to an increase in business. Deposits average between $600,000 and $700,000. John Robinson is president, R. M. Jones vice-president and Charles Foster cashier.

L. G. Rothschilds, chief of the banking department of the Auditor of State, has made a report on Savings Banks of Indiana. The total deposits of the banks, the report shows, have increased about $300,000 since the call issued three months ago. The amount of Government bonds held by the banks has decreased about $80,000, and the loans made by the banks have, within the three months' period, increased about $250,000. There are five savings banks in the state, all of which are old-established institutions. They are the People's Savings Bank of Evansville, the Lafayette Savings Bank, the St. Joseph County Savings Bank of South Bend, and the Terre Haute Savings Bank.

The City National Bank, one of the oldest and best known financial institutions of Philadelphia, has decided to merge with the Philadelphia National Bank, and all accounts incident to the City National Bank are being transferred to the Philadelphia National Bank. The last statement of the City National Bank reported $400,000 capital and $504,384.74 surplus and profits less expenses. Its deposits are $1,044,000, its loans $1,449,000 and the cash and reserve $384,000 with $44,000 circulating notes. The Philadelphia National Bank in its statement of April 26th had $1,500,000 capital, $1,592,798 surplus and net profits, $19,833,330 deposits, $300,000 circulation, $4,899,169 cash and reserves, and $15,574,775 loans and discounts.

The Greenwich National Bank of East Greenwich, has been absorbed by the Manufacturers' Trust Company of Providence, R. I. The consolidation is due to a desire on the part of the directors and some of the principal stockholders, who are also interested in the Manufacturers' Trust Company, to drop the responsibility.

The Peninsular Trust Company of Grand Rapids, Mich., capital $100,000 and surplus $24,306, and the Michigan Trust Company of that city, capital $200,000 and surplus $107,188, will be consolidated, the latter absorbing the former through the purchase of stock. The Michigan company was the older institution, having been organized in 1884, and its success encouraged the organization of the peninsular in 1894. It was found, however, that the field was not broad enough for both companies, and therefore consolidation was thought advisable. The officers of the Michigan company are: Sidney F. Stevens, president; Charles W. Watkins, first vice-president; Charles W. Garfield, second vice-president; Amos S. Musselman, third vice-president; George G. Whitworth, secretary and treasurer, and Adolph B. Mason, assistant secretary.

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NOTES OF INTEREST TO BANKERS.

TENDENCY TOWARD CENTRALIZATION.

The Philadelphia Enquirer, in commenting upon the absorption of the City National Bank by the Philadelphia National Bank and the recognized tendency to combination of business enterprises, says:

In 1875 there were twenty-seven national banks in the Clearing House Association. Now there are but thirty-two, an increase of five in a quarter of a century, during which period the population of Philadelphia has increased fully 500,000. The capital of the thirty-two banks today is only $18,225,000, an increase of $1,795,000 over the amount so invested in 1875. Deposits, on the other hand, have more than tripled, aggregating $115,271,000 now, against $38,156,051 in 1875, an increase of $77,114,949. The banks which have caught their share of this great increase in deposits are the ones which are most prosperous. The great growth of the aggregate deposits reflects the greater volume of general business and its need of banking accommodation. It follows that the lack of new banks is not due to a shrinkage in general business.

The Bank of Cripple Creek, Colo., has opened for business. It is incorporated under the state laws, with a capital of $50,000. James F. Hadley is president and Bruno Hobbs vice-president and cashier, both formerly of Kansas City.

A charter has been issued to the McDowell County Bank of Welch, W. Va., with an authorized capital stock of $100,000. The incorporators are Isaac T. Mann, Jenkin Jones, J. B. Perry, I. J. Rhodes and H. K. Morton, Jr., all of Bramwell.

The latest public statement of the Broad Street National Bank of Trenton, N. J., shows resources of $1,346,565. The capital is $250,000, the surplus $50,000, and undivided profits $52,720. Individual deposits are $904,873. The officers are O. O. Bowman, president; William G. Howell, vice-president, and Robert J. Brace, cashier.

The State Bank of La Crosse, Wis., and various special agents have finally secured a decision from the Commissioner of Internal Revenue reversing the former ruling regarding the amount of stamp tax on certificates of deposit, which held that they should bear a 2-cent stamp for each $100 or fraction thereof. Local bankers have held this interpretation of the law to be wrong, and have steadily refused to place but one 2-cent stamp on certificates, no matter what the amount

The Union National Bank of Pittsburg, Pa., on March 22d declared a quarterly dividend of 6 per cent on its capital stock of $250,000, free of tax. The bank's statement of February 13th showed a surplus fund of $1,000,000, undivided profits of $87,026.48 and deposits of $3,126,021.30. This bank paid its first semi-annual dividend July 1, 1865, and on January 1, 1900, paid its seventieth semi-annual dividend. Up to that time it had paid twenty-one 5 per cent, thirty-five 6 per cent, twelve 8 per cent and two 10 per cent dividends. Disbursements in dividends in all had amounted to $1,077,500. The decision has now been reached to pay dividends quarterly.

Formal announcement has been made by those interested of the consolidation of the National Exchange Bank and the National Bank of Dallas, Texas, the latter going into voluntary liquidation by a vote of its stockholders. The business will be conducted in the quarters now occupied by the former. The officers of the new organization are: President, Royal A. Ferris; vice-president, E. M. Reardon; cashier, A. V. Lane; directors, George N. Aldredge, Sam P. Cochran, Henry C. Coke, E. H. R. Green, J. Huey, R. D. Hunter, S. I. Munger, George W. Owens, John N. Simpson, W. J. Townsend and W. B. Worsham. The capital of the new organization is $300,000.

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CHICAGO NEW YORK

NEW BANKING INTELLIGENCE.

The following information has been received since the January, 1900, edition of the BANKERS' DIRECTORY and LIST of BANK ATTORNEYS—"BLUE BOOK"—was issued.

NEW BANKS.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital	Correspondents.
Alabama	▲Camden (Wilcox.)	Gordon Du Bose †	(*Gordon Du Bose*) H. C. Du Bose.	$ 15,000	Nat. Park Bk., N. Y.; Berney Nat. Bk., Birm.
"	▲Jasper (Walker.)	Jasper Trust Co. §	W. P. Pinckard. A. S. Preston.	32,550	First N. B., Birmingham
"	▲Luverne* (Crenshaw.)	Bank of Luverne §	W. E. Holloway. M. W. Rushton.	50,000	Western Nat. Bk., N.Y.; Merch.&PlantersN.Bk., Montgomery.
Arizona	▲Globe (Gila.)	Old Dominion Com'l Co.§	Alonzo Bailey. Hinson Thomas.	22,500	Laidlaw & Co., N. Y.; Wells, Fargo & Co.Bk., San Francisco.
"	▲Phœnix (Maricopa.)	Home Savings Bank & Trust Co §	C. F. Ainsworth. Hugh H. Price.	100,000	Chase Nat. Bk., N. Y.; Southern Cal. Sav.Bk., Los Angeles.
Arkansas	▲Mena (Polk.)	Citizens Bank §	D. H. Hopkins. L. C. Acruman.	35,000	MercantileNat.Bk.,N.Y.; First Nat. Bk., Kan. C.
California	▲Crescent City* (Del Norte.)	Del Norte County Bank §	Jacob Marhoffer. T. B. Cutler.	25,000	ChaseN.Bk.,N.Y.;Lond., Paris & Am. Bk., S. F.
Dist. of Columbia	▲Washington	Union Tr.& Storage Co.§	E. J. Stellwagen. C. S. Bradley, *Tr.*	600,000	Central Trust Co., N. Y.
Florida	Chipley* (Washington.)	Dekle & Co. †	E. N. Dekle. W. O. Butler, Jr.		Bk. of Am., N.Y.; First Nat. Bk., Pensacola.
Georgia	▲Atlanta (Fulton.)	Germania Loan & Banking Co. §	Jacob Haas. Peter F. Clarke.	200,000	(*Savings bank business*)
"	Blue Ridge (Fannin.)	Blue Ridge Bank †	(*John H. Carter*)	10,000	Nineteenth Ward Bk., N.Y.; Lowry Bkg. Co., Atlanta.
"	▲Carrollton (Carroll.)	First National Bank	L. C. Mandeville. E. B. Brodnax.	50,000	Han. Nat. Bk., N. Y.; Fourth Nat. Bk., Atl.
"	Tennille (Washington.)	Tennille Banking Co. §	J. W. Cabaniss. J. Bashinski, Jr.	25,000	Han. Nat. Bk., N. Y.; Exchange Bk., Macon.
"	Thomaston (Upson.)	Upson Banking & Trust Co. §	S. Y. Pruett. James R. Atwater	25,000	Han. N. B., N. Y.; Third N. B., Atlanta.
"	Union Point* (Greene.)	Bank of Union Point †	Harold Lamb. R. F. Bryan.	10,000	Lowry Bkg.Co.,Atlanta; Com'l Bk., Augusta.
Illinois	Coffeen (Montgomery.)	Bank of Coffeen †	Ferd Shraut. C. F. Edwards.	5,000	
"	Evanston (Cook.)	City National Bank	Joseph F. Ward. Chas. N. Stevens.	100,000	Western Nat. Bk., N. Y.; Union Nat. Bk., Chi.
"	Homer (Champaign.)	Raynor & Babb †			No.-West. Nat. Bk.,Chi.; Champaign Nat. Bk., Champaign.
"	▲Toledo (Cumberland.)	First National Bank	R. C. Willis. Charles A. Willis.	40,000	Han.N.Bk.,N.Y.;First N. Bk., Chicago.
Indian Territory	Davis (Chickasaw.)	Bank of Davis †	C. B. McClusky. J. A. McIntosh.	30,000	Nat. Park Bk., N. Y.; First Nat. Bk., Kan. C.
"	▲Okmulgee* (Creek.)	Bank of Okmulgee †	Geo. McLagan. W. A. Saunders.	10,000	Nat. Bk. of Com., St. L.; Shawnee N.B., Shawn.
Indiana	Andrews* (Huntington.)	Commercial Bank †	(*Jas. M. Key*) Jas. M. Key.	10,000	
"	▲Bloomington (Monroe.)	Citizens Loan & Trust Co. §	Philip K. Buskirk John T. Woodward	50,000	
"	▲Brazil (Clay.)	Riddell National Bank	Geo. W. Riddell. John A. Morgan.	50,000	Bk. of America, N. Y.; Fletcher N.Bk.,Indpls.
"	Dana (Vermilion.)	Exchange Bank †	(*Wolfe & Scott*)	5,000	First Nat. Bank, Chi.; StateBk of Ind.,Indpls.
"	Hazelwood* (Hendricks.)	Milhon & Shields †			Fletcher N. Bk., Indpls.; Farmers Bk., Moorcsville, Ind.
"	Montpelier (Blackford.)	First National Bank	C. Q. Shull. D. A. Bryson.	50,000	Seaboard Nat. Bk., N.Y.; Capital N. Bk., Indpls.
"	▲New Albany (Floyd.)	New Albany Trust Co. §	George Moser. Jno. M. Baylor, *Tr.*	25,000	
"	Seymour (Jackson.)	Jackson Co. Loan & Trust Co. §	Joel H. Matlock. H. C. Johnson, *Sec.*	25,000	
"	Wheatfield* (Jasper.)	Bank of Wheatfield †	Robt. Parker. J. P. Hammond.	5,000	Chase Nat. Bk., N. Y.; Am.Tr.& Sav.Bk.,Chi.
"	▲Winamac (Pulaski.)	Judy State Bank §	J. F. Judy. W. I. Snider.	25,000	Han. Nat. Bank, N. Y.; First Nat. Bank, Chi.
Iowa	Albert City* (Buena Vista.)	Security Savings Bank §	A. J. Wilson. George W. Smith.	15,000	State Bk. of Chicago,Chi.

* New Banking Point.

State.	Town and County. ▲County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital.	Correspondents.
Iowa	Guttenberg (Clayton.)	Guttenberg State Bank §	Thomas S. Ives. Jno. P. Eckart.	$ 25,000	
"	Hopkinton (Delaware.)	Hopkinton State Bank §	F. B. Doolittle. C. E. Merriam.	40,000	First Nat. Bk., Chi.; Cit. Nat. Bk., Davenport.
"	Kellogg (Jasper.)	Burton & Co. State Bk. §	J. B. Burton. C. J. Irish.	80,000	Gilman, Son & Co., N.Y.; Mer. Nat. Bk., Chi.
"	Kinross* (Keokuk.)	Kinross Savings Bank	D. Dill. John M. Vankirk.	10,000	Drovers Nat. Bk., Chi.
"	Knierim* (Calhoun.)	Knierim Savings Bank §	J. C. Cheney. C. E. Richards.	10,000	Nat. Bk. Rep., Chi.; Fort Dodge N. Bk., Ft. Dodge.
"	Palmer* (Pocahontas)	Iowa Banking Co. †	M. W. Fitz. F. S. White.	75,000	Des Moines Sav. Bank, Des Moines.
"	Sewal* (Wayne.)	Bank of Sewal †	Henry A. Whiteley. J. A. Shriver.	12,000	Mer. Nat. Bk., Chi.; Nat. Bk. of Com., Kan. City.
"	Wiota (Cass.)	Wiota Savings Bank §	R. R. Bell. R. S. Fudge.	10,000	Cont. Nat. Bk., Chi.; Des M. Nat. Bk., Des M.
Kansas	Eskridge (Wabaunsee.)	Security State Bank §	J. Y. Waugh. Geo. G. Waugh.	10,000	N. Bk. of No. Am., N.Y.; N. Bk. of Com., Kan. C.
"	Plevna* (Reno.)	State Bank of Plevna §	J. N. Henshaw. W. E. Roach.	5,000	Hanover Nat. Bk., N. Y.; Citiz. Bk., Hutchinson.
Kentucky	Smithfield* (Henry.)	Smithfield Branch of Bank of New Castle §	E. M. Swain, *Cash.*	40,000	Un. Nat. Bk., Louisville.
Maryland	Baltimore (Baltimore City.)	Baker, Watts & Co. †	Edwin W. Levering, Jr., *Cash.*	44,000	Com'l & Far. Nat. Bk., Balt.; Price, McCormick & Co., N. Y.
"	Baltimore (Baltimore.)	Colonial Trust Co. §	J. H. Ferguson, Jr. F. A. Dolfield, *Sec. & Tr.*	600,000	
"	Le Gore* (Frederick.)	J. W. LeGore Safe Deposit Banking Co. †	Adam Roser, *Cash.*		
Michigan	Beaverton* (Gladwin.)	Beaverton Bank †	C. H. Niggeman. F. A. Niggeman.		Commercial Nat. Bank, Detroit.
"	Blissfield (Lenawee.)	Jipson-Carter State Bk. §	R. C. Carter. W. C. Jipson.	25,000	West. Nat. Bk., N. Y.; Nat. Bk. of Com., Tol.
"	▲Mount Clemens (Macomb.)	Citizens Savings Bank §	A. T. Donaldson. M. W. Davis.	50,000	Chase N. B., N. Y.; Peninsular Sav. Bk., Detroit.
"	Sherman* (Wexford.)	▲. S. Moorland & Son †	A. S. Moorland. Frank Moorland.	20,000	Chase N. Bk., N. Y.; Old N. Bk., Grand Rapids.
Minnesota	Holloway* (Swift.)	Bank of Holloway †	(*Hans Grounerud*)		
"	Osakis (Douglas.)	Osakis State Bank §	H. A. Shedd. Carl E. Oberg.	12,000	Nat. City Bk., N. Y.; Metro. Bk., Minpls.
"	▲Pipestone (Pipestone.)	Security Bank †	(*R. W. Ashton*)		Com'l N. Bk., Chi.; N. Bk. of Com., Minpls.
"	Stewart (McLeod.)	State Bank of Stewart §	G. K. Gilbert. Frank Sugden.	10,000	Nat. Bk. of No. Am., N.Y.; Capital Bk., St. Paul.
"	Vesta* (Redwood.)	Bank of Vesta †	S. A. Hoyt. Harvey Harris.	10,000	Corn Ex. Nat. Bk., Chi.; Security Bk., Minpls.
Mississippi	▲Forest* (Scott.)	Bank of Forest §	J. F. Story. H. H. Watts.	20,000	Chase N. Bk., N.Y.; State N. Bk., New Orleans.
"	▲Senatobia (Tate.)	Senatobia Bank §	J. T. Gabbert. W. M. Scott.	30,000	
Missouri	▲Bloomfield (Stoddard.)	City Bank §	George Houck. A. D. Wilcox.	10,000	Am. Ex. Bk., St. Louis.
"	Clarksdale (De Kalb.)	Bank of Clarksdale †	H. M. Beauchamp. W. M. Hunt.	5,000	St. Joseph Stock Yards Bank, So. St. Joseph.
"	Conway* (Laclede.)	Conway Bank †	(*John Wilson*) John Wilson.	5,000	American Ex. Bank, St. Louis.
"	Gentry (Gentry.)	Bank of Gentry §	J. L. Hash. A. F. Galloway.	10,000	Cont. Nat. Bank, Chi.; First Nat. Bk., St. Jos.
"	Watson* (Atchison.)	Watson Banking Co. §	R. M. Stevenson. D. W. Airy.	10,000	Cont. Nat. B., Chi.; Nat. B. of St. Joseph, Mo.
Nebraska	▲Gandy (Logan.)	Bank of Gandy §	I. F. Honaker. J. C. Honaker.	7,500	West. Nat. Bk., N. Y.; First Nat. Bk., Lin.
"	Hooper (Dodge.)	First National Bank	N. P. Nelson. H. E. Adams.	25,000	Han. N. Bk., N. Y.; Far. & Mer. N. Bk., Fremont.
"	McLean* (Pierce.)	Bank of McLean §	A. R. McConnell. O. J. Sweet.	5,000	
"	North Loup* (Valley.)	Farmers State Bank §	A. U. Dann. Guy Dann.	5,000	Han. Nat. Bk., N. Y.; Omaha Nat. Bk., Oma.
"	Spri gview* (Keya Paha.)	Stockmans Bank §	E. D. Reynolds. H. L. Millay.	5,000	Chase N. Bk., N.Y.; First Nat. Bk., Omaha.
New Hampshire	▲Dover (Strafford.)	Merchants National Bank	Chas. H. Carpenter. Chas. Carpenter Goss	100,000	Nat. Shawmut Bk., Bos.
"	Groveton* (Coos.)	Groveton National Bank	Daniel J. Daley. Elmer J. Noyes.	50,000	Albany City Nat. Bank, Albany, N. Y.
New Jersey	Rahway (Union.)	Rahway National Bank	Wm. Howard. Garrett S. Jones.	100,000	Imp. & Tra. N. Bk., N.Y.

* New Banking Point.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital	Correspondents.
New York	Franklinville (Cattaraugus.)	Union National Bank	John Napier R. S. Litchfield.	$107,000	Nat. City Bank, N. Y.; Bank of Buffalo, N.Y.
"	Mount Vernon (Westchester.)	First National Bank	C. S. McClellan Theo. F. Nesbitt.	100,000	Seaboard Nat. Bk. and Lincoln Nat. Bk., N.Y.
"	Port Jervis (Orange.)	National Bank of Port Jervis	W. L. Cuddeback. R. D. Muir.	130,000	National Park Bk., N.Y.
"	▲Syracuse (Onondaga.)	American Ex. Nat. Bank	Manning C. Palmer Graham K. Betts.	200,000	Nat. City Bk., N. Y.; Cont. Nat. Bk., Chicago.
North Dakota	▲Napoleon* (Logan.)	Stock Growers Bank §	Henry C. DeLaney Fred E. Church.	5,000	Northw'n N. B., Minpls.
"	Sanborn* (Barnes.)	First State Bank §	A. A. Canfield F. E. Corson.		
Ohio	▲Columbus (Franklin.)	Bank of Commerce Co. §	J. C. Campbell P. L. Schneider.	100,000	Nat. Bk. of Com., N. Y.
"	Mantua (Portage.)	First National Bank	C. H. Thompson Ira E. Hine.	30,000	Colonial National Bank, Cleveland.
"	▲McConnelsville (Morgan.)	Citizens National Bank	E. M. Stanbery A. P. Whitaker.	100,000	Han. Nat. Bk., N. Y.; First Nat. Bk., Pitt.
"	Montpelier (Williams.)	First National Bank	Calvin Hathaway O. M. Burns.	30,000	Chase Nat. Bk., N. Y.; Colonial N. Bk., Clev.
"	New Paris (Preble.)	Peoples Bank †	J. A. Peelle M. H. Pence.		Mer. Nat. Bk., N. Y.; 2d N.Bk., Richmond, Ind.
Oklahoma Ter.	Altus* (Greer.)	Peoples Bank §	J. A. Henry J. R. McMahan.	15,000	Bk. of America, N. Y.; N. Bk. of Com., Kan. C.
"	▲Newkirk (Kay.)	First National Bank	P. W. Smith H. H. Smock.	25,000	Chase N. Bk., N. Y.; Am. Nat. Bk., Kansas City.
Oregon	Hood River* (Wasco.)	Butler & Company †	Leslie Butler Truman Butler.	20,000	Nat. City Bk., N. Y.; Ladd & Tilton, Portland.
"	Lebanon (Lynn.)	P. M. Scroggin & Co. †	P. M. Scroggin, *Cash* S. Washburn, *Asst*	25,000 *Cash.*	Corn Ex. N. Bk., Chi.; U. S. N. Bk., Portland.
Rhode Island	▲East Greenwich (Kent.)	Manufacturers Trust Co. §	S. M. Knowles, *Mgr.*		(*Branch of Providence, Rhode Island.*)
"	▲Newport (Newport.)	Industrial Trust Co. §	T. P. Peckham, *Mgr*		(*Branch of Providence, Rhode Island.*)
"	Pawtucket (Providence.)	Industrial Trust Co. §	Wm. H. Park, *Mgr.* Charles L. Knight,	*Asst Mgr*	(*Br. of Industrial Trust Co., Providence, R. I.*)
"	Pawtucket (Providence.)	Slater Trust Co. §	Frank A. Sayles C. H. Newell, *Trea*	500,000	Fourth Nat. Bk., N. Y.; Nat. Bk. Redemp., Bos.
South Carolina	▲Florence (Florence.)	Commercial & Savings Bank §	W. K. Howe Louis C. Kuker, *A*	6,810 *sst. Cash.*	Carolina S. B., Charl'st'n; N. B. of Wilmingt'n, N. C.
"	▲Orangeburg (Orangeburg.)	First National Bank	Samuel Dibble Frederick S. Dibble	60,000	S. M. Swenson & Sons, N. Y.
Texas	▲Cotulla (La Salle.)	Stockmen's Bank †	L. A. Kerr G. W. Henrickson.	40,000	Nat. Park Bk., N. Y.; Cont. Nat. Bk., St. L.
"	▲Palestine (Anderson.)	N. R. Royall †	(*N. R. Royall*) Tucker Royall.		Han. Nat. Bk., N. Y.; Boatmens Bk., St. L.
"	Stamford* (Jones.)	Bank of Stamford †	(*Penick-Colbert-Hughes Co.*) R. L. Penick, *Mgr.*	20,000	Seab. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	Stamford* (Jones.)	Morrow & Lowdon †			
Virginia	▲Covington (Alleghany.)	Citizens National Bank	R. F. Bopes W. H. McConihay	50,000	
"	▲Harrisonburg (Rockingham.)	Rockingham Nat'l Bank	A. M. Newman, Jr. W. J. Dingledine.	50,000	Han. Nat. Bk., N. Y.; Nat. Ex. Bk., Balt.
Washington	Oakesdale (Whitman.)	E. L. Sanders †	(*E. L. Sanders*) R. B. Mitchell.		Han. Nat. Bank, N. Y.; Traders N. B., Spokane.
West Virginia	▲Keyser (Mineral.)	Peoples Bank §	H. G. Buxton W. W. Woods.	25,000	Nat. Cit. Bk., N. Y.; Mer. Nat. Bk., Baltimore.
"	▲New Martinsville (Wetzel.)	First National Bank	S. Bruce Hall J. Lee Harne.	25,000	Seaboard N. Bk., N. Y.
Wisconsin	Hillsboro (Vernon.)	Bank of Hillsboro †	(*Wm. Lind*)	5,000	Bank of Montreal, Chicago.
"	Rio* (Columbia.)	Rio State Bank §	W. E. Moore Andrew Amondson	25,000	
"	Turtle Lake* (Barron.)	Loan & Deposit Bank †	(*Frank A. Partlow*)	2,500	Metropolitan Bank, Minneapolis.
Manitoba	Carberry (Norfolk.)	Merchants Bank of Canada	B. H. Joy, *Mgr.*		
Ontario	Arthur (Wellington.)	Traders Bk. of Canada	Norman Ross, *Mgr.*		Am. Ex. Nat. Bk., N. Y.; Mar. Bk., Buffalo, N. Y.
"	Bolton (Peel.)	J. F. Warbrick			
"	Dundas (Wentworth.)	Bank of Hamilton	J. C. Brown, *Mgr.*		Fourth Nat. Bk., N. Y.; Union Nat. Bk., Chi.
"	Port Rowan (Norfolk.)	Bank of Hamilton	R. R. Macleod, *Mgr*		
"	Smith's Falls (Lanark.)	Bank of Ottawa	L. L. Forest, *Mgr.*		Bk. of Montreal, N. Y.; Nat. Bk. Redemp., Bos.
Prince Edw'd Isl.	Summerside (Prince.)	Merchants Bank of P. E. Island	J. F. McMillan, *Mgr*		

* New Banking Point.

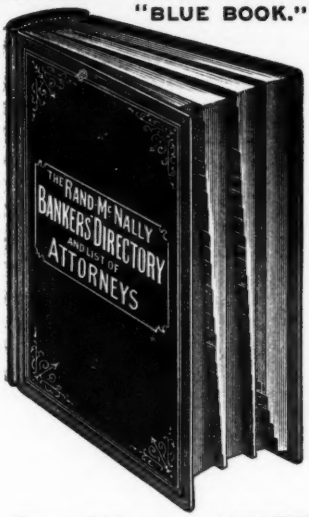
BANKS REPORTED DISCONTINUED

Since the January, 1900, edition of the BANKERS' DIRECTORY—"BLUE BOOK"—was issued.

State.	Town and County. ▲ County Seats.		Name of Bank. § State. † Private.	Remarks.
Alabama	Piedmont	Calhoun	E. W. Ledbetter & Co. †	Liquidating.
Alaska	Cape Nome		Canadian Bank of Commerce	Discontinued.
California	▲Santa Ana	Orange	Exchange Bank §	Liquidating.
Colorado	Longmont	Boulder	First National Bank	Liquidating.
Florida	▲Orlando	Orange	Guernsey & Warfield †	Liquidating.
Georgia	▲Carrollton	Carroll	Merchants & Planters Bank §	Reorganized.
"	▲Newnan	Coweta	Newnan National Bank	Liquidating.
Illinois	▲Chicago	Cook	Leopold Mayer & Son †	Liquidating.
"	▲Chicago	Cook	Western Security Co. §	Failed.
"	▲Toledo	Cumberland	Bank of Toledo §	Reorganized.
Indiana	▲Brazil	Clay	Zeller & Riddell †	Reorganized.
"	Pendleton	Madison	Bank of Pendleton †	Liquidating.
"	▲Winamac	Pulaski	Citizens Bank †	Reorganized.
Iowa	Hopkinton	Delaware	Hopkinton Bank †	Reorganized.
"	Kellogg	Jasper	Bank of J. B. Burton †	Reorganized.
"	Wiota	Cass	Exchange Bank †	Reorganized.
Kansas	Eskridge	Wabaunsee	Security Bank †	Reorganized.
"	White Cloud	Doniphan	Bank of White Cloud †	Liquidating.
"	▲Yates Center	Woodson	Citizens State Bank §	Failed.
Maryland	Baltimore	Baltimore	Real Estate Trust Co. §	Reorganized.
Massachusetts	▲Boston	Suffolk	Blackstone National Bank	Liquidating.
Michigan	Blissfield	Lenawee	Jipson, Carter & Co. †	Reorganized.
"	North Adams	Hillsdale	Bank of North Adams †	Failed.
Minnesota	Appleton	Swift	Citizens Bank §	Failed.
"	▲Duluth	St. Louis	Bkg. House of Isaiah H. Bradford †	Liquidating.
"	Lafayette	Nicollet	Bank of Lafayette †	Failed.
"	▲Marshall	Lyon	Bank of Marshall †	Liquidating.
"	New Richland	Waseca	Peoples Bank †	Liquidating.
"	Nicollet	Nicollet	Bank of Nicollet †	Failed.
"	Osakis	Douglas	Commercial Bank †	Reorganized.
Mississippi	▲Friarspoint	Coahoma	Bank of Friarspoint §	Failed.
Missouri	Gentry	Gentry	Gentry Savings Bank §	Reorganized.
"	Laclede	Linn	Citizens Bank §	Liquidating.
Nebraska	Cambridge	Furnas	Citizens State Bank §	Failed.
"	▲Gandy	Logan	State Bank of Gandy §	Liquidating.
"	Hooper	Dodge	State Bank of Hooper §	Reorganized.
"	▲Loup	Sherman	Farmers State Bank §	Liquidating.
"	Orchard	Antelope	Bank of Orchard §	Liquidating.
New Hampshire	▲Manchester	Hillsboro	Guaranty Savings Bank §	Liquidating.
New York	Franklinville	Cattaraugus	Farmers National Bank	Reorganized.
"	Franklinville	Cattaraugus	First National Bank	Reorganized.
"	Homer	Cortland	First National Bank	Liquidating.
"	Mt. Vernon	Westchester	Peoples Bank §	Reorganized.
"	▲New York City	New York	National Union Bank	Liquidating.
"	▲Syracuse	Onondaga	American Exchange Bank §	Reorganized.
"	▲Syracuse	Onondaga	Robert Gere Bank §	Liquidating.
Ohio	Cedarville	Greene	Bank of Cedarville †	Liquidating.
"	▲Columbus	Franklin	Reinhard & Co. †	Failed.
"	▲McConnelsville	Morgan	Citizens Bank §	Reorganized.
Oklahoma Ter.	▲Newkirk	Kay	Kay County State Bank §	Reorganized.
Pennsylvania	▲Pittsburg	Allegheny	Wm. R. Thompson & Co. †	Liquidating.
"	▲Williamsport	Lycoming	Merchants National Bank	Liquidating.
Rhode Island	▲East Greenwich	Kent	Greenwich National Bank	Reorganized.
"	▲Newport	Newport	National Bank of Rhode Island	Reorganized.
"	Pawtucket	Providence	First National Bank	Reorganized.
"	Pawtucket	Providence	Pacific National Bank	Reorganized.
"	Pawtucket	Providence	Slater National Bank	Reorganized.
Texas	Burton	Washington	Charles Weeren †	Failed.
"	▲Cotulla	La Salle	L. A. Kerr & Co. †	Reorganized.
"	▲Dallas	Dallas	National Bank of Dallas	Liquidating.
"	▲Llano	Llano	Bank of Commerce †	Liquidating.
Vermont	▲Rutland	Rutland	Merchants National Bank	Failed.
Washington	Oakesdale	Whitman	C. F. Huling †	Reorganized.
Ontario	Bolton	Peel	Vandusen & Fawcett	Liquidating.

24th YEAR OF PUBLICATION. Issued Semi-Annually, January and July.

"BLUE BOOK."



RAND, McNALLY & CO.'S

BANKERS' AND ATTORNEYS' DIRECTORY

CONTAINS

Over 300 pages, wherein all of the BANKS and BANKERS in the United States and Canada are listed in alphabetical order according to States, Cities and Banks.

Over 115 pages of TOWNS and VILLAGES, without BANKS, in the United States and Canada, with their nearest ACCESSIBLE Banking points.

Over 60 pages of COMMERCIAL ATTORNEYS, comprising about 8,000 names, in the United States, Canada and Foreign Countries, individually recommended by the respective Bankers.

Over 140 pages of BANKING and COMMERCIAL LAWS of each State and Territory, and including the Canadian Provinces. Compiled expressly for the BANKERS' and ATTORNEYS' DIRECTORY.

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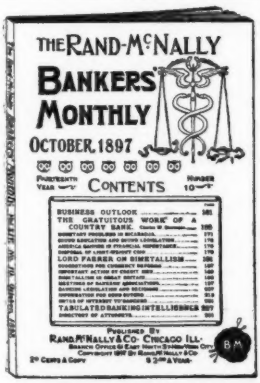
Over 15 pages of general and useful Banking information in fore part of the Directory, pertaining to Holidays, Grace, Rates of Postage, Payment of Time and Sight paper, Interest Rate, Etc.—Classified Bankers' List, Bankers' Associations, list of National Bank Examiners, value of Foreign Coins, and Government Statistical Tables, including Public Debt Statement.—A Revised List of Foreign Banks and Bankers; also a list of Cashiers and Assistant Cashiers, alphabetically arranged.



THE RAND-McNALLY BANKERS' MONTHLY

ESTABLISHED IN 1877.

CONTAINS ABOUT 130 PAGES EACH ISSUE.

A recognized authority on Financial News.

Special Editorial Correspondence from Washington, D. C.

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BETWEEN THE ISSUES OF THE

BANKERS' DIRECTORY "BLUE BOOK," IN JANUARY AND JULY,

The BANKERS' MONTHLY lists each Month, all of the New Banks, Failures, Re-organizations, Dissolutions, Changes in Titles, Etc.

REPRESENTATIVE ATTORNEYS

IN THE

United States and Canada

Names given in this list may be relied on as being entirely trustworthy and responsible in matters of Commercial Law, Collections, and any Legal Business entrusted to them.

ALABAMA.

Town and County.	Name.
▲Abbeville*•† .....Henry	J. G. Cowan.
Albertville*•† ...Marshall	E. O. McCord.
Alexander City*•†Talla'sa	P. O. Stevens.
▲Andalusia* ....Covington	Henry Opp.
Anniston*•†.....Calhoun	WILLETT & BROTHERS. Refer to Anniston and First National Banks.
▲Ashland* .....Clay	Bowie, Dixon & Manning.
▲Ashville* .....St. Clair,	Inzer & Greene.
▲Athens*•† .....Limestone	W. T. Sanders.
Attalla*•† .....Etowah	See Gadsden.
Bessemer*•† ....Jefferson	B. C. Jones.
▲Birmingham*•†.Jefferson	LEONIDAS C. DICKEY. Refer to Jefferson County Savings Bank, or any bank in Birmingham.
" ..... "	GARRETT, UNDERWOOD & THACH, Counsel for Peoples Savings Bank and Tutwiler Coal, Coke & Iron Co.
" ..... "	JOHN W. TOMLINSON. Attorney for Alabama National Bank. Practices in all State and Federal Courts.
Blocton*•† .....Bibb	W. H. Logan.
▲Brewton*•† ....Escambia	M. A. RABB.
Bridgeport*•†....Jackson	J. L. Hackworth.
▲Butler* .....Choctaw	Edward J. Gilder.
▲Camden*† .....Wilcox	Miller & Bonner.
▲Carrollton* .....Pickens	M. L. Stansel.
▲Center* .....Cherokee	Thomas Bradford.
▲Centerville*•† .....Bibb	W. W. Lavender.
Citronelle*•† .....Mobile	See Mobile.
▲Clanton*•† .....Chilton	Adams & Martin.
▲Clayton*•† .....Barbour	E. P. Thomas.
Columbia*•† .....Henry	B. F. REID.
▲Columbiana*•† ....Shelby	Brown & Leeper.
Courtland*•† ...Lawrence	See Moulton.
▲Cullman*•† .....Cullman	George H. Parker.
▲Dadeville*•†...Tallapoosa	T. L. Bulger.
▲Daphne* .....Baldwin	J. J. Clemmons.
▲Decatur*•† .....Morgan	C. C. HARRIS.
Demopolis*•† ...Marengo	E. J. Gilder.
Dothan*•† .....Henry	Espy & Farmer.
▲Double Springs*.Winston	P. H. Newman.
▲Edwardsville*•† Cleburne	Merrill & Bridges.
▲Elba*•† .....Coffee	Hickman & Riley.
Ensley*•† .....Jefferson	W. T. McElroy.
Enterprise*•† .....Coffee	See Elba.
Eufaula*•† .....Barbour	A. H. MERRILL.
▲Eutaw*•† .....Greene	McQueen & Harwood.
▲Evergreen*•† ....Conecuh	Farnham & Crum.
Faunsdale*•† .....Marengo	R. M. Douglas.
▲Fayette*•† .....Fayette	McGuire & Collier.
▲Florence*•†...Lauderdale	SIMPSON & JONES.
▲Fort Payne*•† ...De Kalb	L. L. Cochran.
Fruithurst*•† ...Cleburne	R. L. Blackmarr.
▲Gadsden*•† .....Etowah	DORTCH & MARTIN.
▲Geneva*† .....Geneva	M. E. Milligan.
▲Greensboro*•† .....Hale	Tutwiler & Jones.
▲Greenville*•† .....Butler	Richardson & Hamilton.
▲Grove Hill* .....Clarke	Lakeland & Wilson.
▲Guntersville*•†..Marshall	J. D. Davis.
▲Hamilton*• .....Marion	B. R. Fite.
Hartselle*•† .....Morgan	Porter M. Brindley.
▲Hayneville* .....Lowndes	Richardson & Whitten.
▲Huntsville*•† ....Madison	ROBERT E. SPRAGINS.
▲Jacksonville*•† . Calhoun	S. D. G. Brothers.
▲Jasper*•† .....Walker	Coleman & Bankhead.
▲Lafayette*•† ...Chambers	E. M. OLIVER.
▲Linden* .....Marengo	W. Cunninghame.
▲Livingston*•†.....Sumter	Altman & Brockway.
▲Luverne*•† ....Crenshaw	Richardson & Bricken.
▲Marion*•†.....Perry	J. H. Stewart.
▲Mobile*•† .....Mobile	VAUGHAN & GAILLARD. Practice in all courts. Prompt and persistent attention given to collections and all legal business. Reference: First National Bank and Peoples Bank, Mobile.
▲Monroeville* .....Monroe	B. L. Hibbard.
Montevallo*•† .....Shelby	J. M. Reynolds.
¶▲Montgomery*•† .Mont'y	GRAHAM & STEINER. Attorneys for R. G. Dun & Co., Josiah Morris & Co., bankers, and Farley National Bank.
▲Moulton* .....Lawrence	James I. Abercrombie.
New Decatur*•† ..Morgan	J. C. Eyster.
▲Oneonto*•†.....Blount	G. W. Darden.
▲Opelika*•† .....Lee	SAMFORD & SON.
Oxford*•† .....Calhoun	E. H. Hanna.
▲Ozark*•† .....Dale	Joseph E. Acker.
Piedmont*•† .....Calhoun	Cooke & Cooke.
Pratt City*•† .....Jefferson	J. B. & C. D. Comstock.
▲Prattville*•† .....Autauga	Doster & Abney.
Roanoke*•†.....Randolph	R. E. Taylor.
▲Rockford*..... Coosa	John W. Batson.
▲Russellville*•†...Franklin	Almon & Bullock.
▲Scottsboro*•† ....Jackson	J. E. Brown.
▲Scale*•†.....Russell	Boykin & Benton.
▲Selma*•†.....Dallas	L. E. JEFFRIES. Attorney for Woolsey Banking House, Central City Loan Assn., Cawthon Cotton Mills, and Estelle Cotton Mills.
Sheffield*•†..... Colbert	R. H. Wilhoyte.
▲St. Stephens*. Washington	C. C. Kimbrough.
Sylacauga*•† .. Talladega	See Talladega.
▲Talladega*•† ....Talladega	WHITSON & GRAHAM.
Thomasville*•†.... Clarke	Norman Gunn.
▲Troy*•† ..... Pike	W. H. PARKS & SON.
▲Tuscaloosa*•†. Tuscaloosa	FOSTER & OLIVER.
▲Tuscumbia*•†.....Colbert	Isaac Orme.
▲Tuskegee*•† ..... Macon	W. F. Foster.
▲UnionSprings*•†.Bullock	JINKS & COPE.
Uniontown*•† ..... Perry	G. B. Johnston.
▲Vernon* .....Lamar	Nesmith & Nesmith.
Vinemont .....Cullman	See Cullman.
Warrior*•†.....Jefferson	S. C. Davidson.
▲Wedowee*..... Randolph	R. S. Pate.
▲Wetumpka*•†..... Elmore	W. P. Gaddis.

ALASKA.

Juneau*•.....	Lyons & Lyons.
▲Sitka*•.....	BURTON E. BENNETT.
Skagway.....	Church & Day.

ARIZONA.

Bisbee*†.....Cochise	JOSEPH M. O'CONNELL.
▲Flagstaff*•†.....Coconino	E. E. Ellinwood.
▲Florence*†..... Pinal	W. R. STONE.
▲Globe*†.....Gila	P. T. Robertson.
▲Holbrook*•†.....Navajo	C. O. Anderson.
Jerome*•† ..... Yavapai	J. W. Ross.
▲Kingman*•†..... Mohave	J. M. Brown.
Mesa*•†..... Maricopa	George W. Woy.
▲Nogales*•†.....Santa Cruz	E. Williams.
¶▲Phœnix*•†.....Maricopa	L. H. CHALMERS.
▲Prescott*•† .....Yavapai	E. M. SANFORD.
Safford*† ..... Graham	See Solomonsville.
▲Solomonsville*†..Graham	Wiley E. Jones.
▲St. Johns*.....Apache	Walter G. Scott.
Tempe*•†..... Maricopa	W. J. Kingsbury.
▲Tombstone*•†..... Cochise	Charles S. Clarke.
▲Tucson*•†..... Pima	BARNES & MARTIN.
Williams*•†.... Coconino	C. P. Silvernail.
▲Yuma*•†.....Yuma	PETER T. ROBERTSON.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

ARKANSAS.

Town and County.	Name.
▲Arkadelphia*† ..... Clark	BRADLEY & GARRETT.
▲Arkansas City*† ... Desha	F. M. Rogers.
Atkins*† ..... Pope	Wilson & Brooks.
▲Augusta*† ..... Woodruff	Stanley & Andrews.
▲Batesville*†. Indep'dence	JAMES W. BUTLER.
Beebe*† ..... White	Moore & Moore.
▲Benton*† ..... Saline	J. W. Westbrook.
▲Bentonville*† ..... Benton	J. A. Rice.
▲Berryville*• ..... Carroll	Fancher & Fancher.
Blackrock*† ... Lawrence	L. M. Cypert.
Booneville* ..... Logan	Ferguson & Barlow.
Brinkley*† ..... Monroe	C. F. Greenlee.
▲Camden*† ..... Ouachita	SMEAD & POWELL.
▲Centerpoint* ..... Howard	W. D. Lee.
▲Charleston*• .... Franklin	T. A. Pettigrew.
▲Clarendon*† ..... Monroe	A. S. BAYNE.
▲Clarksville*† ... Johnson	McKennon & Patterson.
▲Clinton* ..... Van Buren	S. W. Simpson.
▲Conway*† ..... Faulkner	S. FRAUENTHAL.
▲Corning*† ..... Clay	G. B. Oliver.
Dallas* ..... Polk	F. M. Reeves.
▲Danville* ..... Yell	Parker & Priddy.
▲Dardanelle* ..... Yell	Crownover & Crownover.
DeQueen*† ..... Sevier	Collins & Lake.
▲Desarc* ..... Prairie	Roberts & Willeford.
▲Devall Bluff*• ..... Prairie	McClintock & Langford.
▲DeWitt*† ..... Arkansas	Gibson & Park.
▲El Dorado*† ..... Union	J. J. SHEPPARD.
England*† ..... Lonoke	N. E. Johnson.
▲Eureka Springs*† Carroll	GEORGE C. CHRISTIAN.
▲Evening Shade* .... Sharp	Davidson & Meeks.
▲Fayetteville*†. Washington	WALKER & WALKER.
Fordyce*† ..... Dallas	R. C. Fuller.
▲Forrest City*† St. Francis	NORTON & PREWETT.
▲Fort Smith*† .. Sebastian	HILL & BRIZZOLARA. Refer to the Merchants Bank.
Gravett*† ..... Benton	W. H. Austin.
▲Greenwood*† .. Sebastian	R. P. Powell.
▲Hamburg* ..... Ashley	G. P. GEORGE.
▲Hampton* ..... Calhoun	C. L. Poole.
▲Hardy*† ..... Sharp	C. D. Foster.
▲Harrisburg*† ... Poinsett	J. J. Mardis.
▲Harrison*• ..... Boone	Crump & Crump.
Hazen*† ..... Prairie	C. S. Proctor.
▲Heber* ..... Cleburne	W. L. Thompson.
▲Helena*† ..... Phillips	QUARLES & MOORE.
Hope*† ..... Hempstead	JAMES H. McCOLLUM.
▲Hot Springs*† .. Garland	WOOD & HENDERSON.
▲Huntsville* ..... Madison	W. T. Brooks.
Imboden*† .... Lawrence	George G. Dent.
▲Jasper* ..... Newton	M. T. Briscoe.
▲Jonesboro*† .. Craighead	J. C. HAWTHORNE.
Junction*† ..... Union	E. O. Mohoney.
Kingsland*† .... Cleveland	See Rison.
▲Lake City*... Craighead	See Jonesboro.
▲Lake Village*... Chicot	R. M. Gains.
¶▲Little Rock*† .. Pulaski	W. E. ATKINSON. Practices in all State and Federal Courts. Collections properly attended to.
" ..... "	JOSEPH LOEB. Refers to any bank in Little Rock.
" ..... "	ROSE, HEMINGWAY & ROSE. Refer to any bank in city.
▲Lockesburg* ..... Sevier	Collins & Lake.
▲Lonoke*† ..... Lonoke	GEORGE SIBLY.
Luxora*..... Mississippi	J. W. Falkner.
▲Magnolia*† .... Columbia	Stevens & Stevens.
▲Malvern*•† ... Hot Springs	M. M. DUFFIE.
Mammoth Sp'gs*† Fulton	C. E. Elmore.
▲Marianna*† ..... Lee	McCULLOCH & McCULLOCH.
▲Marion*† ..... Crittenden	R. F. Crittenden.
▲Marshall* ..... Searcy	A. Y. Barr.
Maynard* ..... Randolph	See Pocahontas.
▲Melbourne* ..... Izard	J. B. Baker.
▲Mena*† ..... Polk	McPhetridge & Johnson.
▲Monticello*† ..... Drew	Wells & Williamson.
▲Morrilton*† ..... Conway	C. ARMSTRONG.
▲Mountain Home*.. Baxter	M. N. Dyer & Son.
▲Mountainview*..... Stone	B. F. Williamson.
▲Mount Ida* .Montgomery	G. Witt.
▲Murfreesboro* ..... Pike	J. C. Pinnix.
Nashville*† ..... Howard	W. C. Rodgers.
▲New Lewisville*† L'Fay'te	King & Searcy.
▲Newport*•† ..... Jackson	JOSEPH M. STAYTON.
▲Osceola* ..... Mississippi	G. W. Thomason.
▲Ozark*•† ..... Franklin	W. W. Mansfield.
▲Paragould*† ..... Greene	JOHNSON & LUNA.
▲Paris* ..... Logan	Anthony Hall.
▲Perry* ..... Perry	James A. Vance.
▲Piggott*† ..... Clay	L. Hunter.
▲Pine Bluff*•† .... Jefferson	CRAWFORD & HUDSON. Attorneys for Citizens Bank.
▲Pocahontas* ... Randolph	Witt & Schonover.
▲Powhatan* ..... Lawrence	L. B. Poindexter.
▲Prescott*•† ..... Nevada	W. V. TOMPKINS.
▲Princeton* ..... Dallas	R. H. Dedham.
Rector*•† ..... Clay	See Piggott.
▲Richmond* .. Little River	J. C. Head.
▲Rison*•† ..... Cleveland	W. J. Stanfield.
Rogers*•† ..... Benton	W. C. ROBERTS.
▲Russellville*•† ..... Pope	J. T. BULLOCK.
▲Salem* ..... Fulton	Charles A. Phillips.
▲Searcy*•† ..... White	John T. Hicks.
▲Sheridan* ..... Grant	W. D. Brouse.
Siloam Springs*•† Benton	T. G. Williams.
Springdale*•† Washington	J. L. Long.
▲Star City* ..... Lincoln	H. R. Lucas.
Stuttgart*•† ..... Arkansas	Edward Pettit.
▲Texarkana*•† ..... Miller	See Texarkana, Texas.
▲Van Buren*•† .. Crawford	JESSE TURNER.
▲Vanndale*•† ..... Cross	O. N. Killough.
▲Varner*•† ..... Lincoln	G. H. Joslyn.
Waldo*•† ..... Columbia	See Magnolia.
▲Waldron* ..... Scott	John W. Goolsby.
▲Walnut Ridge*•† Lawr'ce	Phillips & Beakley.
▲Warren*•† ..... Bradley	W. R. Quinney.
▲Washington*† Hempstead	David B. Conway.
Wittsburg* ..... Cross	See Vanndale.
Wynne*•† ..... Cross	J. T. Patterson.
▲Yellville* ..... Marion	J. C. Floyd.

CALIFORNIA.

Town and County.	Name.
Alameda*•† ..... Alameda	E. K. TAYLOR.
Alhambra*•.. Los Angeles	A. S. Halsted.
▲Alturas* ..... Modoc	Goodwin & Stewart.
Anaheim*•† ..... Orange	Richard Melrose.
Antioch*•† .. Contra Costa	Hartley & Abbott.
Arcata*•..... Humboldt	George W. Hopkins.
▲Auburn*•† ..... Placer	J. M. FULWEILER.
Azusa*•† ... Los Angeles	W. H. Davies.
▲Bakersfield*•† ..... Kern	T. M. McNAMARA.
Benicia*•† ..... Solano	C. P. Stevens.
Berkeley*•† ..... Alameda	W. N. WASTE.
Biggs*•† ..... Butte	F. F. Carnduff.
Bodie*•..... Mono	See Bridgeport.
▲Bridgeport*•..... Mono	J. E. Goodall.
Calistoga*•† ..... Napa	See Napa.
Cambria*•† ... San Luis Ob.	B. H. Franklin.
Campbell*•† .. Santa Clara	See San Jose.
Cayucos*•† ... San Luis Ob.	See San Luis Obispo.
Cedarville* ..... Modoc	See Susanville.
Chico*•† ..... Butte	F. C. LUSK.
Cloverdale*•† .... Sonoma	H. H. McKoon.
Colton*•†. San Bernardino	Thomas D. Hamilton
▲Colusa*•† ..... Colusa	U. W. BROWN.
Corona* ..... Riverside	G. R. Freeman.
Covina*•† ... Los Angeles	See Los Angeles.
▲Crescent City*•. Del Norte	Childs & Hart.
Dixon*•† ..... Solano	A. Manning.
Downey*•† ... Los Angeles	J. H. Ardis.
▲Downieville*•† .... Sierra	F. R. WEHE.
Dutchflat*•† ..... Placer	W. P. Snowden.
Elsinore*•† ..... Riverside	Collier & Evans.
Escondido*•† .. San Diego	R. R. Beavers.
▲Eureka*•† ..... Humboldt	J. N. GILLETT.
▲Fairfield*•† ..... Solano	Coghlan & Harvey
Fallbrook*•†... San Diego	See San Diego.
Ferndale*•† .... Humboldt	James Smith.
Folsom*•† ... Sacramento	See Sacramento.
Forest*•† ..... Sierra	See Nevada City.
Foresthill*•† ..... Placer	See Auburn.
Fort Bragg*•† Mendocino	See Ukiah.
Fort Jones*•† ... Siskiyou	I. A. Reynolds.
▲Fresno*•† ..... Fresno	F. E. COOK.
Fullerton*•† ..... Orange	H. C. Head.
Garlock* ..... Kern	George W. Fox.
Gilroy*•† ... Santa Clara	J. C. Luck.
Gonzales*•† .... Monterey	S. W. Mack.
Grass Valley*•† .... Nevada	C. W. KITTS.
Gridley*•† ..... Butte	R. C. Long.
Guadalupe*•†. Santa Barb.	See Santa Maria.
▲Hanford*•† ..... Kings	J. W. Hudson.
Haywards*•† .... Alameda	J. A. Collins.
Healdsburg*•† .... Sonoma	J. W. Rose.
Hemet*•† ..... Riverside	P. C. Little.
▲Hollister*•† ... San Benito	BRIGGS & HUDNER.
Hueneme*•† ..... Ventura	T. H. Merry.
▲Independence*•† .... Inyo	P. H. Mack.
Ione*•† ..... Amador	See Jackson.
▲Jackson*•† ..... Amador	J. W. Caldwell.
▲Lakeport*•..... Lake	T. B. Rond.
Lemoore*•†..... Kings	W. D. Maddin.
Livermore*•† .... Alameda	G. W. Langan.
Lodi*•† ..... San Joaquin	W. C. Green.
Lompoc*•. Santa Barbara	Fox & Sheridan.
Longbeach*•† .. Los Ang's	E. C. Denio.
▲Los Angeles*•†. Los Ang's	E. J. & O. J. BAMBERGER. Attorneys for the Bank of Commerce.
" ..... "	CHAS. L. BATCHELLER. Reference: First National Bank.
" ..... "	DYER & POTTER. Reference: Citizens Bank.
" ..... "	C. WHITE MORTIMER. British Vice Consul. General law practice.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Los Gatos*† .Santa Clara	W. M. Beggs.
▲Madera*†.....Madera	Francis A. Fee.
▲Mariposa*† .... Mariposa	J. W. Congdon.
▲Markleeville*.....Alpine	See Placerville.
▲Martinez*†.Contra Costa	W. S. Tinning.
▲Marysville*† ..... Yuba	FORBES & DINSMORE.
Mendocino*†.Mendocino	M. J. Byrnes.
▲Merced*†.....Merced	J. W. KNOX.
▲Modesto*†.....Stanislaus	NEEDHAM & DENNETT.
Monrovia*†.Los Angeles	C. E. Slosson.
Monterey*†....Monterey	S. F. Gefl.
▲Napa*†.....Napa	JOHN T. YORK.
National City*† San D'go	Hammack & Jerauld.
▲Nevada City*† ...Nevada	T. FORD.
North Ontario*†SanBern	See Ontario.
North San Juan*†Nevada	See Nevada City.
Oakdale*† .... Stanislaus	See Modesto.
▲Oakland*† ..... Alameda	E. J. & O. J. BAMBERGER.
Oceanside*† ...San Diego	See San Diego.
Ontario*†San Bernardino	E. H. Joliffe.
Orange*†..... Orange	See Santa Ana.
Orland*†.....Glenn	See Willows.
▲Oroville*†.....Butte	John Gale.
Oxnard*• ...§.....Ventura	See Ventura.
Pacific Grove*†Monterey	E. C. Smith.
Paloalto*†...Santa Clara	Joseph Hutchinson.
Pasadena*†..Los Angeles	G. A. GIBBS.
Paso Robles*† San L. Ob.	G. & A. Webster.
Petaluma*†.....Sonoma	HASKELL & DENNY.
▲Placerville*†...El Dorado	Irwin & Irwin.
Pleasanton*†... Alameda	T. W. Harris.
Pomona*† ..Los Angeles	J. A. GALLUP.
Portersville*†.....Tulare	J. F. Boller.
▲Quincy*†.....Plumas	Goodwin & Webb.
Randsburg*• .....Kern	C. H. Wynn.
▲Redbluff*†.....Tehama	JOHNSON & CHASE.
▲Redding*†.....Shasta	WATSON & BUSH.
Redlands*†San Bern'rd'o	F. C. PRESCOTT.
▲Redwood City*†S'nM'teo	George C. Ross.
▲Riverside*†....Riverside	P. S. CASTLEMAN.
¶▲Sacramento*† ..Sacra'o	L. T. HATFIELD.
▲Salinas*† ..... Monterey	G. A. Daugherty.
▲San Andreas*†.Calaveras	F. J. Solinsky.
▲San Bernardino*†San B'o	OTIS & GREGG.
▲San Diego*†...San Diego	A. C. MOUSER. General law practice. Collections.
" ..... "	OSCAR A. TRIPPET. Attorney for First National Bank.
▲San Francisco*†...San F.	E. J. & O. J. BAMBERGER. Attorneys for the Bank of Commerce.
" ..... "	DORN & DORN, Chronicle Bldg. Resident counsel for Chemical National Bank of New York.
" ..... "	H. C. SCHAERTZER, 530 California St. Practices in the State and Federal Courts. Refers to local State and Federal Judiciary.
San Jacinto*†. Riverside	T. T. Porteous.
▲San Jose*†...Santa Clara	C. L. WITTEN. General law practice. Refers to banks and business houses.
San Leandro*†..Alameda	John Black.
▲San Luis Obispo*†S.L.Ob	VENABLE & GOODCHILD.
San Mateo*†..San Mateo	C. N. Kirkbride.
San Miguel*†..S. Luis Ob	G. & A. Webster.
San Pedro*† Los Angeles	W. H. Savage.
▲San Rafael*†.....Marin	HEPBURN WILKINS.
▲Santa Ana*†.....Orange	E. E. Keech.
▲Santa Barbara*†S'nta B'a	B. F. THOMAS.
Santa Clara*† Santa Clara	D. Henderson.
▲Santa Cruz*† .Santa Cruz	WILLIAM T. JETER.
Santa Maria*†Santa Bar'a	T. R. Finley.
Santa Monica*†Los Ang's	Tanner & Taft.
Santa Paula*† ....Ventura	See Ventura.
▲Santa Rosa*† .....Sonoma	A. B. WARE.
Sebastopol*• ..... Sonoma	James A. Stidger & Son.
Selma*†.....Fresno	E. E. Shepard.
Sonoma*† ..... Sonoma	R. R. Poppe.
▲Sonora*†..... Tuolumne	F. W. STREET.
So. Riverside†.. Riverside	See Corona.
St. Helena*•.....Napa	Thomas Watt.
▲Stockton*†..San Joaquin	JOSHUA B. WEBSTER.
Suisun City*†.....Solano	George A. Lamont.
▲Susanville*† ..... Lassen	Goodwin & Goodwin.
Sutter Creek*† .Amador	See Jackson.
Tehachapi*†..... Kern	See Bakersfield.
Templeton*†..S. Luis Ob.	See Paso Robles.
Tomales*† ..... Marin	Fred Woodworth.
Truckee*† ..... Nevada	C. F. McGlashan.
Tulare*† ..... Tulare	DAVIS & ALLEN.
Tustin*† ..... Orange	See Santa Ana.
▲Ukiah*† ..... Mendocino	J. A. Cooper.
Vacaville*† ..... Solano	R. Barcar.
Vallejo*† ..... Solano	L. G. HARRIER.
Valleyford*† .....Sonoma	See Santa Rosa.
▲Ventura*† ..... Ventura	Blackstock & Ewing.
▲Visalia*† ..... Tulare	MILLER & HANNAH.
Watsonville*† Santa Cruz	Holbrook & Maher.
▲Weaverville*• .... Trinity	James W. Bartlett.
Wheatland*† ..... Yuba	E. T. Manwell.
Whittier*† ..Los Angeles	WM. M. HIATT.
Williams*† ..... Colusa	See Colusa.
▲Willow*† ..... Glenn	Frank Moody.
Winters*† ..... Yolo	Philip Bruton.
▲Woodland*† ..... Yolo	ARTHUR C. HUSTON.
▲Yreka*† ..... Siskiyou	Gillis & Tapscott.
▲Yuba City*† ..... Sutter	M. E. Sanborn.

COLORADO.

Town and County.	Name.
▲Akron*† .... Washington	August Muntzing.
Alamosa*† ..... Conejos	W. E. Cox.
Alma*† ..... Park	See Fairplay.
Amethyst*† ..... Mineral	Albert L. Moses.
▲Aspen*† ..... Pitkin	R. G. WITHERS.
Berthoud*† ..... Larimer	See Fort Collins.
▲Boulder*† ..... Boulder	LEWIS S. YOUNG.
▲Breckenridge*† .Summit	J. W. Swisher.
Brighton*† ....Arapahoe	W. G. Lovelace.
Brush*† ..... Morgan	See Fort Morgan.
▲Buenavista*† .... Chaffee	G. K. HARTENSTEIN.
▲Burlington*† .Kit Carson	See Denver.
▲Canon City*† ..Fremont	WALDO & DAWSON.
Carbondale*† ... Garfield	See Glenwood Springs.
▲Castlerock*† .... Douglas	A. G. Webster.
▲Central City*† .....Gilpin	CHASE WITHROW.
▲Cheyenne Wells*†Chey'ne	C. I. Spere.
▲Colorado Spr'gs*†El Paso	J. E. McINTYRE. Corporation and mercantile law.
▲Conejos*† ..... Conejos	See Alamosa.
▲Cortez*.....Montezuma	C. W. Blackmer.
Craig*..... Routt	L. L. Breeze.
▲Creede*† ..... Mineral	A. L. MOSES.
CrestedButte*†Gunnison	Metzler Bros.
▲Cripplecreek*† .... Teller	J. MAURICE FINN.
▲Del Norte*† ..Rio Grande	George P. Wilson.
▲Delta*† ..... Delta	A. R. King.
¶▲Denver*† .... Arapahoe	BARTELS & BLOOD, Peoples Bank Bldg. Attorneys for the Colorado National Bank.
" ..... "	BICKSLER, McLEAN & BENNETT, Equitable Bldg. Colorado counsel for American Surety Co. of New York.
" ..... "	FILLIUS & DAVIS, Cooper Bldg. Corporation and mining law a specialty. Reference: The Denver National Bank.
" ..... "	JOSHUA GROZIER, Ernest Cranmer Bldg. References—Denver: First National Bank; Chicago: Tenney, McConnell, Church & Coffeen.
" ..... "	THOS. H. HOOD, Equitable Bldg. Refers to First National Bank.
" ..... "	CAESAR A. ROBERTS, Cooper Bldg. Mines and corporations. References: Justices, State Supreme Court.
" ..... "	ROGERS, CUTHBERT & ELLIS, Boston Bldg. Denver attorneys for R. G. Dun & Co.
" ..... "	WOLCOTT & VAILE. General counsel for the D. & R. G. R. R.
Dolores*†... Montezuma	See Cortez.
▲Durango*† ..... La Plata	O. S. Galbreath.
Eaton*† ..... Weld	See Greeley.
El Dora*.....Boulder	B. W. Coleman.
▲Fairplay*† ..... Park	CHARLES A. WILKIN.
Florence*† .....Fremont	C. D. BRADLEY.
▲Fort Collins*† .. Larimer	GEORGE W. BAILEY.
▲Fort Morgan*† .. Morgan	E. E. Williams.
Fowler*† ..... Otero	See La Junta.
Garrison† ..... Costilla	See Alamosa.
▲Georgetown*† Cl'r Creek	J. J. WHITE.
Gillett*† ..... Teller	C. A. Gillete.
▲Glenwood Sp'gs*†Garf'ld	E. T. TAYLOR.
▲Golden*† ..... Jefferson	W. A. Dier.
Granada*† ..... Prowers	W. O. Merrill.
▲Grand Junction*† .. Mesa	SAMUEL G. McMULLIN.
▲Greeley*† ..... Weld	H. N. HAYNES.
▲Gunnison*† .... Gunnison	DEXTER T. SAPP.
Holly*† ..... Prowers	J. S. McMurtry.
▲Holyoke*† ..... Phillips	J. S. Bennett.
Hooper*† ..... Costilla	David M. Cox.
Hotchkiss*..... Delta	Charles L. Pike.
▲Hugo*† ..... Lincoln	T. J. Edwards.
Idaho Spr'gs*†Cl'r Creek	A. D. BULLIS.
Idalia ..... Arapahoe	M. K. Scott.
▲Julesburg*† .... Sedgwick	E. D. Hamilton.
▲Kiowa* ..... Elbert	See Denver.
▲Lajunta*† ..... Otero	W. R. GIBSON.
▲Lake City*† ..... Hinsdale	Brown & Nourse.
▲Lamar*† ..... Prowers	C. C. Goodale.
▲Las Animas*† ..... Bent	A. M. Lambright.
▲Leadville*† ..... Lake	WILLIAM H. NASH.
Littleton*† .... Arapahoe	See Denver.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Longmont*•† ..... Boulder	H. M. MINOR.
Loveland*•† ..... Larimer	Lyman Porter.
Mancos*•† ..... Montezuma	See Cortez.
Manzanola*•† ..... Otero	Horace B. Dye.
▲Meeker* ..... Rio Blanca	J. L. Gray.
Monte Vista*•† Rio Grande	Jesse Stephenson.
▲Montrose*•† ..... Montrose	S. S. Sherman.
New Windsor*† ..... Weld	Geo. J. Rowne.
▲Ouray*•† ..... Ouray	J. A. POWELL.
Pitkin*•† ..... Gunnison	See Gunnison.
▲Pueblo*•† ..... Pueblo	WILLIAM B. YATES. References: Western National Bank and First National Bank.
▲Redcliff*•† ..... Eagle	A. R. Brown.
▲Rico*•† ..... Dolores	JOHN KNOWLES.
Ridgway*•† ..... Ouray	See Ouray.
Rifle*•† ..... Garfield	See Glenwood Springs.
Rockyford*•† ..... Otero	R. S. Beall.
▲Saguache* ..... Saguache	W. E. Cox.
Salida*•† ..... Chaffee	A. R. MILLER.
▲San Luis* ..... Costilla	See Alamosa.
▲Sheridan Lake*•† .. Kiowa	J. S. Booher.
▲Silvercliff*† ..... Custer	John T. McNeeley.
▲Silverton*•† .... San Juan	EDGAR BUCHANAN.
▲Springfield*† ..... Baca	See Trinidad.
Steamboat Spr.* ..... Routt	J. R. Harding.
▲Sterling*•† ..... Logan	SMITH A. BURKE.
Stockyards ..... Arapahoe	W. E. Goudy.
▲Sulphur Springs* .. Grand	J. N. Pettingill.
▲Telluride*•† ... San Miguel	L. C. KINIKIN.
▲Trinidad*•† .. Las Animas	A. C. McCHESNEY.
Victor*•† ..... Teller	C. E. BRADY.
▲Walsenburg*•† . Huerfano	P. W. Sweeney.
Westcliffe* ..... Custer	J. G. Schweigert.
Windsor*† ..... Weld	See Greeley.
Wray*•† ..... Yuma	See Akron.
▲Yuma*•† ..... Yuma	See Akron.

CONNECTICUT.

Town and County.	Name.
Andover*•† ..... Tolland	M. P. Yoemans.
Ansonia*•† ... New Haven	See Derby.
Berlin*•† ..... Hartford	See New Britain.
Bethel*•† ..... Fairfield	See Danbury.
Bloomfield*•† .. Hartford	See Hartford.
Branford*•† .. New Haven	Harry W. Doolittle.
▲Bridgeport*•† ... Fairfield	HOLLISTER & KELSEY. Refer to any bank in Bridgeport.
Bristol*•† ..... Hartford	JOHN WINSLOW.
Brookfield*•† .... Fairfield	See Danbury.
Brooklyn*† ..... Windham	See Danielson.
Bucklandᵉ ..... Hartford	See Hartford.
Canaan*•† ..... Litchfield	A. T. & J. H. Roraback.
Canton*† ..... Hartford	See Hartford.
Central Village*•† W'dh'm	John J. Penrose.
Chester*•† ..... Middlesex	Willcox & Tyler.
Clinton*•† ..... Middlesex	Charles A. Pelton.
Colchester*•† ... New Lon.	E. S. Day.
Collinsville*•† .. Hartford	Oliver Case.
Cornwall*• ..... Litchfield	See Litchfield.
Cromwell*•† ... Middlesex	See Middletown.
▲Danbury*•† ..... Fairfield	TWEEDY, SCOTT & WHITTLESEY.
Danielson*•† ... Windham	ARTHUR G. BILL.
Deepriver*•† .. Middlesex	R. W. Tyler.
Derby*•† ..... New Haven	WOOSTER, WILLIAMS & GAGER.
Durham* ..... Middlesex	See Middletown.
East Haddam*† .. Mid'sex	Julius Attwood.
East Hartford*•† Hartford	See Hartford.
East Lyme*•† New London	See New London.
Elmwood*• ..... Hartford	See Hartford.
Enfield*•† ..... Hartford	J. W. Thompson.
Essex*•† ..... Middlesex	James Phelps & Sons.
Fairfield*•† ..... Fairfield	Bacon Wakeman.
Falls Village*•† Litchfield	See Salisbury.
Farmington*† ... Hartford	See Hartford.
Glastonbury*•† . Hartford	See Hartford.
Granby*•† ..... Hartford	See Hartford.
Greenwich*•† .... Fairfield	H. JAY WALSH.
Groton*† .... New London	See New London.
Guilford*•† .. New Haven	See New Haven.
▲Haddam*•† .... Middlesex	See Middletown.
¶▲Hartford*•† ... Hartford	HUNGERFORD, HYDE, JOSLYN & GILMAN, 49 Pearl St. Attorneys for Hartford National Bank and R. G. Dun & Co.
" ..... "	SPERRY, McLEAN & BRAINARD, Aetna Life Bldg. Attorneys for The Aetna Life Insurance Co., The Aetna National Bank, and the United States Bank.
Hazardville* .... Hartford	See Thompsonville.
Higganum*•† .. Middlesex	G. B Carlson.
Jewett City*•† . New Lon.	See Norwich.
Kensington*† ... Hartford	See Hartford.
Lakeville*•† .... Litchfield	See Salisbury.
▲Litchfield*•† .... Litchfield	WOODRUFF & WOODRUFF.
Lyme*•† ..... New London	See New London.
Manchester*•† .. Hartford	See South Manchester.
Meriden*•† ... New Haven	CORNELIUS J. DANAHER.
▲Middletown*•† ... Mid'sex	WARNER, WILLCOX & TYLER.
Milford*•† .... New Haven	George M. Gunn.
Moodus*† ..... Middlesex	See East Haddam.
Mystic*•† ... New London	LEMUEL CLIFT.
Naugatuck*•† New Haven	JOHN M. SWEENEY.
New Britain*•† .. Hartford	F. L. HUNGERFORD.
New Canaan*•† .. Fairfield	See Stamford.
New Hartford*•† Litchf'ld	F. A. Jewell.
▲New Haven*•† . New Hav.	TYLER, INGERSOLL & MORAN, First National Bank Bldg. Attorneys for First National Bank and R. G. Dun & Co.
" ..... "	WATROUS & DAY, 153 Church St. Attorneys for City Bank; general law practice; collections.
" ..... "	WILLIAM A. WRIGHT. General law and collections. Refers to First National Bank.
▲New London*•† . New Lon.	ALFRED COIT.
Newington*† .... Hartford	See Hartford.
▲New Milford*•† Litchfield	Frank W. Marsh.
Newtown*•† ..... Fairfield	Charles H. Northrop.
Norfolk*•† ..... Litchfield	Robbins, Bartlett & Stoeckel.
North Haven*•† New Hav.	See New Haven.
North Manchester† . Hart.	See South Manchester.
Norwalk*•† ..... Fairfield	WARNER & FERRIS.
▲Norwich*•† .. New London	JOHN H. BARNES.
Orange*•† .... New Haven	See New Haven.
Parkville† ..... Hartford	See Hartford.
Plainfield*•† .... Windham	See Putnam.
Plainville*•† .... Hartford	See New Britain.
Portland*•† ... Middlesex	John M. Murdoch.
▲Putnam*•† ..... Windham	EDGAR M. WARNER.
Ridgefield*•† .... Fairfield	See Danbury.
Rockville*•† ..... Tolland	B. H. BILL.
Roxbury*† ..... Litchfield	See New Milford.
Sem* ..... New London	See Norwich.
Salisbury*•† .... Litchfield	Warner & Lander.
Saybrooke*•† . Middlesex	See Deep River.
Seymour*•† .. New Haven	Clifford J. Atwater.
Sharon*† ..... Litchfield	See Litchfield.
Shelton*† ..... Fairfield	E. L. Staples.
Shusbury*•† ..... Hartford	See Hartford.
Southington*•† . Hartford	Marcus H. Holcomb.
So. Manchester*•† .. Hart.	Charles R. Hathaway.
•So Norwalk*•† .. Fairfield	See Norwalk.
Southport*•† .... Fairfield	John H. Perry.
South Windsor*• Hartford	See Hartford.
Stafford Spr.*•† .. Tolland	J. H. Reed.
Stamford*•† ..... Fairfield	BENJAMIN LOCKWOOD.
Stonington*•† .. New Lon.	H. A. Hull.
Stratford*•† ..... Fairfield	Charles H. Peck.
Suffield*•† ..... Hartford	Hugh M. Alcorn.
Thomaston*•† .. Litchfield	F. W. Etheridge.
Thompson*•† .. Windham	Charles E. Searles.
Thompsonville*•† ... Hart.	C. H. BRISCOE.
▲Tolland*† ..... Tolland	Edwin S. Agard.
Torrington*•† . Litchfield	Gideon H. Welch.
Unionville*•† .... Hartford	George E. Taft.
Vernon*•† ..... Tolland	See Rockville.
Wallingford*•† New Hav.	Leverett M. Hubbard.
▲Waterbury*•† New Haven	TERRY & BRONSON.
Watertown*•† .. Litchfield	Charles G. Root.
West Cornwall*•† .. Litch.	L. J. Nickerson.
Westhaven*•† .. New Hav.	See New Haven.
Westport* ..... Fairfield	See Bridgeport.
West Winsted*† . Litchf'd	Samuel A. Herman.
Wethersfield*•† . Hartford	See Hartford.
▲Willimantic*•† . Windham	GEORGE W. MELONY.
Winchester* .... Litchfield	See Winsted.
▲Windham*• .... Windham	See Willimantic.
Windsor*•† ..... Hartford	See Hartford.
Windsor Locks*•† . Hart.	J. Warren Johnson.
▲Winsted*•† ..... Litchfield	SAMUEL A. HERMAN.
Woodbury*† ..... Litchfield	Huntington & Warner.
Woodstock* .... Windham	See Putnam.
Yantic*•† .... New London	See Norwich.

DELAWARE.

Town and County.	Name.
Clayton*•† ..... Kent	See Dover.
Delaware City*•† New Cas.	T. B. Heisel.
Delmar*•† ..... Sussex	See Salisbury, Md.
¶▲Dover*•† ..... Kent	KENNEY & MAGEE.
▲Georgetown*•† ..... Sussex	Woodburn Martin.
Harrington*•† ..... Kent	See Dover.
Laurel*•† ..... Sussex	See Georgetown.
Lewes*•† ..... Sussex	Charles W. Whiley, Jr.
Middletown*•† New Castle	Martin B. Burris.
Milford*•† ..... Kent	W. F. Causey & Son.
Milton*• ..... Sussex	Wm. F. Causey.
Newark*•† ..... New Castle	C. B. Evans.
New Castle*•† New Castle	JOHN H. RODNEY.
Newport*•† ... New Castle	S. T. Townsend, Jr.
Odessa* ..... New Castle	See Wilmington.
Seaford*•† ..... Sussex	See Georgetown.
Smyrna*•† ..... Kent	See Dover.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Wilmington*† New Castle	HUGH C. BROWNE, Bayard Bldg. Attorney for American Surety Co. of New York. Refers to First National Bank.
" ..... "	WILLARD SAULSBURY, 909 Market St. Attorney for Union National Bank.

DISTRICT OF COLUMBIA.

Town and County.	Name.
Anacostia*† ..... D. C.	See Washington.
Georgetown*† ..... D. C.	CHARLES H. CRAGIN.
¶▲Washington*† .... D. C.	BLAIR & THOM, Columbian Blg. Refer to all Banks.
" ..... "	CHAPIN BROWN, 323 Four-and-a-Half St. Attorney at Law; mercantile collections; business before the general land office and pension office a specialty.
" ..... "	JOHN J. DOLAN, Fendall Bldg. Commercial, corporation, and real estate law. Refers to Riggs National Bank.
" ..... "	KNIGHT BROS., McGill Bldg. Solicitors of U. S. and foreign patents; counselors in patent causes; mechanical and patent law experts.
" ..... "	JOHN B. LARNER, 1335 F St. Attorney for Washington Loan & Trust Co., National Metropolitan Bank, Columbia National Bank, and National Bank of the Republic.

FLORIDA.

Town and County.	Name.
▲Apalachicola*† .Franklin	H. C. Hicks.
▲Arcadia*† ..... De Soto	CHARLES W. FORRESTER.
Avonpark* ..... De Soto	C. D. Knapp.
▲Bartow*† ..... Polk	WILSON & WILSON.
▲Blountstown*● .. Calhoun	See Marianna.
▲Braidentown*† . Manatee	J. J. STEWART.
▲Bristol*● ..... Liberty	See Tallahassee.
▲Bronson*† ..... Levy	E. A. Pinnell.
▲Brooksville*† . Hernando	W. S. Jennings.
Cedar Keys*† ..... Levy	E. J Lutterloh.
Cocoa*† ..... Brevard	See Titusville.
▲Crawfordville*† . Wakulla	See Tallahassee.
▲Dade City*† ..... Pasco	J. A. Hendley.
Daytona*† ..... Volusia	C. H. Spencer.
▲De Funiak Spgs*† Walt'n	S. K. Gillis.
▲Deland*† ..... Volusia	Stewart & Bly.
Eustis*† ..... Lake	B. S. Weeks.
▲Fernandina*† .... Nassau	H. J. BAKER.
Fort Meade*† ..... Polk	W. S. Athens.
▲Gainesville*† .... Alachua	FOSTER & JACKSON.
▲Greencove Spgs*† .. Clay	See Jacksonville.
Interlachen*† .... Putnam	See Palatka.
▲Iverness*† ..... Citrus	I. M. Barton.
▲Jacksonville*† .... Duval	COOPER & COOPER. General law practice. Attorneys for the National Bank of Jacksonville.
" ..... "	M. C. JORDAN. Practices in all Courts. Reference: Bank of Jacksonville.
▲Jasper*† ..... Hamilton	Johnson & Johnson.
▲Juno* ..... Dade	A. E. Heyser.
▲Key West*† ..... Monroe	GEORGE W. ALLEN.
▲Kissimmee*† .... Osceola	See Orlando.
▲Lake City*† .... Columbia	A. J. Henry.
Lakeland*† ..... Polk	P. Tucker.
Leesburg*† ..... Lake	Tinnon & McNamee.
▲Live Oak*† .... Suwannee	B. B. Blackwell.
▲Macclenny*† ..... Baker	See Jacksonville.
▲Madison*† ..... Madison	C. B. ASHLEY.
▲Marianna*† ..... Jackson	Carter Wilson & Boone.
▲Mayo* ..... Lafayette	George W. Breare.
Melbourne*† .... Brevard	See Titusville.
Miami*† ..... Dade	ROBBINS & GRAHAM CO.
▲Milton*† ..... Santa Rosa	E. Amos.
▲Monticello*† .. Jefferson	D. A. Finlayson.
▲Myers*● ..... Lee	See Punta Gorda.
▲Ocala*† ..... Marion	W. S. BULLOCK.
Orange City*† .... Volusia	A. M. Bailey.
▲Orlando*† ..... Orange	MASSEY & BAUMGARTEN.
▲Palatka*† ..... Putnam	DAVIS & HILBURN.
Palmbeach*† ..... Dade	W. I. Metcalf.
Palmetto*† ..... Manatee	See Braidentown.
▲Pensacola*† ... Escambia	BLOUNT & BLOUNT.
" ..... "	WM. FISHER.
▲Perry* ..... Taylor	See Madison.
Punta Gorda*† .. De Soto	I. H. Trabue.
▲Quincy*† ..... Gadsden	P. W. White.
Sanford*† ..... Orange	T. E. WILSON.
▲Stanton*● ..... Marion	See Ocala.
▲Starke*† ..... Bradford	J. T. Wills.
▲St. Augustine*† . St. John	W. W. DEWHURST.
St. Petersb'g*† . Hillsboro	A. Macleod.
▲Sumterville*● ..... Sumter	A. C. Clark.
¶▲Tallahassee*† ..... Leon	R. W. WILLIAMS.
▲Tampa*† ..... Hillsboro	FRANK M. SIMONTON.
Tarpon Spgs*† . Hillsboro	See Tampa.
▲Tavares*† ..... Lake	J. F. Brown.
▲Titusville*† ..... Brevard	F. J. Webb.
▲Vernon ..... Washington	See Marianna.
West Palmbeach*† Dade	See Palmbeach.
▲Westville*† ..... Holmes	W. T. Bludworth.

GEORGIA.

Town and County.	Name.
▲Abbeville*† ..... Wilcox	T. L. Holton.
Acworth*† ..... Cobb	J. J. Northcott.
Adairsville*† .... Bartow	See Cartersville.
Adel*† ..... Berrien	See Tifton.
▲Albany*† ..... Dougherty	D. H. POPE & SON.
▲Alpharetta* ..... Milton	J. P. Brooke.
▲Americus*† ..... Sumter	HOOPER & CRISP.
▲Appling* ..... Columbia	See Augusta.
Arlington*† ..... Calhoun	W. D. Sheffield.
▲Athens*† ..... Clarke	STRICKLAND & GREEN.
¶▲Atlanta*† ..... Fulton	WILLIAM D. ELLIS, Prudential Bldg. Attorney for the Fourth National Bank; Atlanta Trust & Banking Co.
" ..... "	ROBERT WARE GRASTY, Equitable Bldg. References: Fourth National Bank; Cashier, Maddox Rucker Banking Co., Atlanta.
" ..... "	GRAY, BROWN & RANDOLPH. General counsel, Fourth National Bank; American Trust & Banking Co.
" ..... "	HAMMOND, SKEEN & LANGLEY, 414-5 English-American Bldg. References: Third National Bank, Atlanta National Bank.
▲Augusta*† .... Richmond	WM. H. BARRETT. Refers to any bank in Augusta.
" ..... "	P. J. SULLIVAN. Twenty years' practice in Federal and State Courts. References: National Exchange and Union Savings Banks.
▲Bainbridge*† .... Decatur	Townsend & Westmoreland.
Barnesville*† ..... Pike	S. N. Woodward.
▲Baxley*† ..... Appling	J. H. Thomas.
▲Blackshear*† ..... Pierce	R. G. Mitchell, Jr.
▲Blairsville* ..... 4 Union	J. A. Butt.
▲Blakely*† ..... Early	R. H. Powell & Son.
▲Blueridge*† ..... Fannin	O. R. Dupree.
Boston*† ..... Thomas	See Thomasville.
▲Brunswick*† ..... Glynn	W. E. KAY.
▲Buchanan*† ... Haralson	See Tallapoosa.
▲Buena Vista*† .... Marion	George P. Monro.
Buford*† ..... Gwinnett	J. O. H. Brown.
▲Butler*† ..... Taylor	O. M. Colbert.
▲Calhoun*† ..... Gordon	F. A. Cantrell.
▲Camilla*† ..... Mitchell	S. S. Bennett.
▲Canton*† ..... Cherokee	William A. Teasley.
▲Carnesville* ..... Franklin	W. R. Little.
▲Carrollton*† ..... Carroll	R. D. Jackson.
▲Cartersville*† .... Bartow	J. M. MOON.
▲Cedartown*† ..... Polk	J. A. Blance.
Chipley *† ..... Harris	See Greenville.
▲Clarkesville*† Habersh'm	J. C. Edwards.
▲Clayton* ..... Rabun	R. E. A. Hamby.
▲Cleveland* ..... White	I. L. Oakes.
▲Clinton ..... Jones	W. E. Lester.
▲Clyde ..... Bryan	See Savannah.
Cochran*† ..... Pulaski	See Hawkinsville.
▲Colquitt*† ..... Miller	C. C. Bush.
▲Columbus*† .. Muscogee	WILLIAM A. WIMBISH. Attorney Third National Bank.
Comer*† ..... Madison	See Danielsville.
▲Conyers*† ..... Rockdale	John R. Maddox.
Cordele*† ..... Dooly	J. G. JONES.
▲Covington*† ..... Newton	J. G. Lester.
▲Crawfordville*† . Tal'fe'o	Horace & Carl Holden.
Culloden*† ..... Monroe	B. B. McCowen.
▲Cumming* ..... Forsyth	H. L. Patterson.
▲Cusseta*† Chattahoochee	C. C. Minter.
▲Cuthbert*† .... Randolph	W. C. WORRILL.
▲Dahlonega* .... Lumpkin	Price & Charters.
▲Dallas*† ..... Paulding	A. J. Camp.
▲Dalton*† ..... Whitfield	R. J. & J. McCAMY.
▲Danielsville* ..... Madison	D. W. Meadow.
▲Darien*† ..... McIntosh	C. L. Livingston.
Davisboro*† Washington	See Louisville.
▲Dawson*† ..... Terrell	JAMES G. PARKS.
▲Dawsonville* ..... Dawson	J. M. Bishop.
▲Decatur*† ..... DeKalb	See Atlanta.
Demorest*† .. Habersham	Crane & McMillan.
▲Douglas* ..... Coffee	Quincy & McDonald.
▲Douglasville*† .. Douglas	J. H. McLarty.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Dublin*•† Laurens	P. L. Wade.
▲Eastman*•† Dodge	De Lacy & Bishop.
▲Eatonton*•† Putnam	W. B. Wingfield.
▲Elberton*•† Elbert	W. D. Tutt.
▲Ellaville*•† Schley	A. J. Walters.
▲Ellijay*•† Gilmer	J. P. Perry.
▲Fairburn*•† Campbell	L. S. Roon.
▲Fayetteville*•† Fayette	W. B. Hollingsworth.
Fitzgerald*•† Irwin	L. KENNEDY.
Flovilla*•† Butts	B. P. Bailey.
Flowery Branch*•† Hall	See Gainesville.
▲Forsyth*•† Monroe	R. L. Berner.
▲Fort Gaines*•† Clay	W. A. Scott.
Fort Valley*•† Houston	H. A. MATHEWS.
▲Franklin* Heard	W. S. Hubbard.
▲Gainesville*•† Hall	DUNLAP & DUNLAP.
▲Georgetown*• Quitman	T. L. Guerry.
▲Gibson*•† Glascock	E. B. Rogers.
▲Greensboro*•† Greene	J. B. Park, Jr.
▲Greenville*•† Meriwether	H. W. Hill.
▲Griffin*•† Spalding	ROBERT T. DANIEL.
▲Hamilton*•† Harris	B. H. Walton.
Harmony Grove*•† Jack'n	R. L. J. Smith.
▲Hartwell*•† Hart	A. E. McCurry.
▲Hawkinsville*•† Pulaski	W. L. & WARREN GRICE.
Hazlehurst*•† Appling	See Hawkinsville.
▲Hiawassee* Towns	J. H. Davis.
▲Hinesville*† Liberty	S. B. Brewton.
Hogansville*•† Troup	Isaac Jackson.
▲Homer* Banks	See Gainesville.
▲Homerville*•† Clinch	R. G. Dickerson.
▲Irwinton* Wilkinson	J. W. Lindsey.
▲Irwinville* Irwin	T. J. Luke.
▲Isabella* Worth	See Sylvester.
▲Jackson*•† Butts	M. P. HALL.
▲Jasper*•† Pickens	J. W. Henley.
▲Jefferson*• Jackson	J. C. Turner.
▲Jesup*•† Wayne	D. M. Clark.
▲Jonesboro*•† Clayton	W. M. Wright.
▲Knoxville*† Crawford	R. C. Le Sueur.
▲Lafayette*•† Walker	Lumpkin & Shattuck.
▲La Grange*•† Troup	LONGLEY & LONGLEY.
Lavonia*•† Franklin	See Carnesville.
▲Lawrenceville*•† Gwinnett	T. M. & R. W. Peeples.
▲Leesburg*•† Lee	Long & Son.
▲Lexington*•• Oglethorpe	Joel Cloud.
▲Lincolnton* Lincoln	J. E. Strother.
▲Louisville*•† Jefferson	Phillips & Phillips.
▲Lumpkin*•† Stewart	J. T. HARRISON.
▲Macon*•† Bibb	HILL, HARRIS & BIRCH. Refer to any bank or reputable merchant in this city. Specialties: Commercial, corporation, and insurance law, land litigation; collection department organized.
▲Madison*•† Morgan	George & George.
▲Marietta*•† Cobb	CLAY & BLAIR.
Marshallville*•† Macon	See Oglethorpe.
Maysville*•† Jackson	A. J. Griffin.
▲McDonough*•† Henry	James F. Wall.
▲McRae*•† Telfair	E. D. Graham.
▲Milledgeville*•† Baldwin	D. B. SANFORD.
Millen*•† Screven	Josiah Holland.
Molina*•† Pike	See Zebulon.
▲Monroe*•• Walton	B. S. Walker.
Montezuma*•† Macon	Greer & Felton.
▲Monticello*•† Jasper	J. D. Kilpatrick.
▲Morgan* Calhoun	L. G. Cartledge.
▲Moultrie*•• Colquitt	PEARSALL & SHIPP.
▲Mt. Vernon*•† Montgom'y	Geiger & Peterson.
▲Nashville* Berrien	William D. Bule.
▲Newnan*•† Coweta	R. W. FREEMAN.
▲Newton* Baker	A. S. Johnson.
Ocilla*† Irwin	C. H. MARTIN.
▲Oglethorpe*•† Macon	Greer & Felton.
Pelham*•† Mitchell	See Camilla.
▲Perry*•† Houston	W. C. Davis.
Poulan*•• Worth	Frank Park.
▲Preston*•† Webster	S. R. Stevens.
▲Quitman*•† Brooks	J. G. McCall.
▲Reidsville* Tattnall	E. C. COLLINS.
Reynolds*•† Taylor	W. E. Steed.
Richland*•† Stewart	E. L. Stevens.
▲Ringgold*•† Catoosa	J. H. Anderson.
Rochelle*•† Wilcox	D. B. Nicholson.
▲Rome*•† Floyd	FOUCHE & FOUCHE.
Rutledge*•† Morgan	See Madison.
▲Sandersville*•† Wash'ton	Evans & Evans.
▲Savannah*•† Chatham	G. T. & J. F. CANN. References: Savannah Bank & Trust Co. and The Citizens Bank.
Senoia*•† Coweta	James W. Shell.
Sharon*•† Taliaferro	See Washington.
▲Shellman*•† Randolph	See Cuthbert.
Social Circle*•† Walton	T. Spearman.
▲Sparta*•† Hancock	W. H. Burwell.
▲Springfield*•• Effingham	J. H. Hodge.
▲Springplace*†..... Murray	C. L. Henry.
▲Statenville*..... Echols	See Valdosta.
▲Statesboro*•†..... Bullock	Groover & Johnson.
▲St Mary's*..... Camden	See Brunswick.
▲Summerville*•• Chattooga	J. M. Bellah.
▲Swainsboro*••... Emanuel	H. R. Daniel.
▲Sylvania*••..... Screven	E. K. Overstreet.
Sylvester*†..... Worth	J. G. Polhill.
▲Talbotton*†..... Talbot	J. M. Mathews.
Tallapoosa*•†... Haralson	Head & Head.
Tennille*•†.. Washington	John C. Harmon.
▲Thomaston*•†..... Upson	J. A. Cotten.
▲Thomasville*•†.... Thomas	J. H. MERRILL.
▲Thomson*•†..... McDuffie	John T. West.
Tifton*•†..... Berrier	John Murrow.
Toccoa*•† .... Habersham	JOHN W. OWEN.
▲Traders Hill..... Charlton	See Waycross.
▲Trenton*•† ..... Dade	See Chattanooga, Tenn.
Unadilla*•†..... Dooly	J. L. Jones.
▲Valdosta*•†. .... Lowndes	A. T. WOODWARD.
▲Vienna*•† ..... Dooly	J. H. Woodward & Son.
Villa Rica*•† ..... Carroll	J. M. Moor.
▲Warrenton*•† .... Warren	James Whitehead.
▲Washington*•†.... Wilkes	COLLEY & SIMS.
▲Watkinsville*•†... Oconee	B. E. Thrasher.
▲Waycross*•† ..... Ware	TOOMER & REYNOLDS.
▲Waynesboro*•† .... Burke	Lawson & Scales.
West Point*•†..... Troup	R. A. S. Freeman.
Winder*•†..... Jackson	W. H. Quarterman.
▲Wrightsville*•†.. Johnson	A. F. Daley.
▲Zebulon*•†..... Pike	G. D. Dominick.

IDAHO.

Town and County.	Name.
▲Albion*..... Cassia	J. C. Rogers.
▲Blackfoot*•† .... Bingham	F. S. Dietrich.
¶▲Boise*•†..... Ada	J. H. RICHARDS.
▲Caldwell*•† ..... Canyon	John C. Rice.
▲Challis*..... Custer	Milton A. Brown.
Coeur d'Alene*•† . Koot'al	John B. Goode.
Genesee*•†..... Latah	See Moscow.
Grangeville*..... Idaho	W. N. Scales.
▲Hailey*•†..... Alturas	TEXAS ANGEL.
▲Idaho City*..... Boise	Carl Paine.
Idaho Falls*•† .. Bingham	N. H. Clark.
Juliaetta*•†..... Latah	See Moscow.
Kendrick*•† ..... Latah	George W. Coutts.
▲Lewiston*• .... Nez Perces	E. O'NEILL.
▲Malad City*..... Oneida	GEO. E. GRAY.
Montpelier*•† . Bear Lake	J. C. Rich.
▲Moscow*•†..... Latah	Forney, Smith & Moore.
▲MountainHome*•† Elmore	W. C. Howie.
▲Mt. Idaho*..... Idaho	W. N Scales.
Murray*..... Shoshone	See Wallace.
Nampa*•†..... Canyon	Frank Estabrook.
▲Paris*†..... Bear Lake	Budge & White.
Payette*•† ..... Canyon	Charles B. Coxe.
▲Pocatello*•†. .... Bannock	EDEN & TERRELL.
▲Rathdrum*•† ... Kootenai	Edwin McBee.
▲Salmon*..... Lemhi	John H. Padgham.
Salubria*•• Washington	O. F. Buse.
▲Shoshone*•†..... Lincoln	Guy C. Barnum.
▲Silver City*..... Owyhee	Richard Cunningham.
▲St. Anthony*.. Fremont	J. E. COCHRAN.
▲Wallace*•†..... Shoshone	C. W. Beale.
Wardner*•†..... Shoshone	J. E. Gyde.
▲Weiser*•†.... Washington	AYERS, VARIAN & RHEA.

ILLINOIS.

Town and County.	Name.
Abingdon*•†..... Knox	A. K. Hardy.
Adair*•†..... McDonough	See Macomb.
Albany*•†..... Whiteside	D. S. Efner.
▲Albion*•†..... Edwards	J. M. Campbell.
▲Aledo*•† ..... Mercer	BASSETT, MAIN & BASSETT.
Alexis*•†..... Warren	Thomas R. Squires.
Allerton*•†..... Vermilion	See Danville.
Alpha*•†..... Henry	J. A. Widney.
Altamont*•† .. Effingham	F. M. Schilling.
Alton*•†..... Madison	H. S. BAKER.
Altona*•†..... Knox	L. K. Byers.
Amboy*•†..... Lee	W. E. Ives & Son.
Anchor*•†..... McLean	See Bloomington.
Anna*•†..... Union	H. F. BUSSEY.
Annawan*•†..... Henry	W. H. Holzinger.
Antioch*•..... Lake	J. W. McDonald.
Apple River*•† Jo Daviess	J. S. Lamont.
Arcola*•†..... Douglas	Barricklow & Cofer.
Arenzville*•†..... Cass	M. McClure.
Argenta*•†..... Macon	See Decatur.
Armington*•†... Tazewell	See Bloomington.
Armstrong*•† . Vermilion	See Potomac.
Arrowsmith*•†... McLean	H. J. Thompson.
Arthur*•†..... Moultrie	M. Watson.
Ashkum*•† ..... Iroquois	P. H. Carey.
Ashland*•†..... Cass	S. A. Shortt.
Ashley*•†.... Washington	See Nashville.
Ashton*•†..... Lee	See Dixon.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Assumption*† ..Christian	See Pana.
Astoria*† ....Fulton	O'HEIN, O'HEIN & O'HEIN.
Athens*†.....Menard	See Petersburg.
Atkinson*†.....Henry	See Cambridge.
Atlanta*†.....Logan	F. L. Capps.
Atwood*† .....Platt	See Tuscola.
Auburn*† .....Sangamon	T. J. Nuckolls.
Augusta*† .....Hancock	W. H. Mead.
Aurora*† .....Kane	JOHN M. RAYMOND.
Austin*† .....Cook	See Chicago.
Ava*† .....Jackson	S. W. Treesh.
Avon*† .....Fulton	See Lewistown.
Barrington*†.....Cook	Frank Robertson.
Barry*† .....Pike	W. I. Klein.
Batavia*† .....Kane	H. N. JONES.
Beardstown*† .....Cass	R. R. HEWITT.
Beason*† .....Logan	William B. Curry.
▲Beecher*† .....Will	See Peotone.
▲Belleville*† .....St. Clair	TURNER & HOLDER.
Bellflower*† ..... McLean	See Farmer City.
Belvidere*† .....Boone	KUCKER, CARPENTER & APPLETON.
Bement*† .....Platt	W. G. Cloyd.
Benson*† .....Woodford	See Eureka.
▲Benton*† .....Franklin	Hart & Spiller.
Berwick*† .....Warren	See Monmouth.
Bethany*† .....Moultrie	See Sullivan.
Biggsville*† ..Henderson	See Oquawka.
Blandinsville*†.McDon'h	F. W. Brooks.
▲Bloomington*†..McLean	E. E. DONNELLY. Represents twenty-seven commercial agencies. Refers to State Nat. Bk.
Blue Island*† .....Cook	BORMAN & McGRATH.
Blue Mound*† .....Macon	P. L. Van Cleve.
Bluffs*† .....Scott	Franklin C. Funk.
Bonegap*† .....Edwards	See Mt. Carmel.
Bowen*† .....Hancock	E. C. PETER.
Braceville*† .....Grundy	E. D. SCOTT.
Bradford*† .....Stark	See Toulon.
Braidwood*† .....Will	WILLIAM MOONEY.
Breese*† .....Clinton	See Carlyle.
Brighton*† .....Macoupin	D. D. Goodell.
Brimfield*† .....Peoria	See Peoria.
Broadlands*† Champaign	See Tuscola.
Brocton*† .....Edgar	J. U. Beck.
Buckley*† .....Iroquois	Mark R. Koplin.
Buda*† .....Bureau	Jesse Emerson.
Buffalo*† .....Sangamon	See Springfield.
Bunker Hill*† .Macoupin	A. S. Cuthbertson.
Bushnell*†..McDonough	T. J. SPARKS.
Byron*† .....Ogle	J. C. Woodburn.
Cabery*† .....Ford	See Kankakee.
▲Cairo*† .....Alexander	GREEN & GILBERT.
▲Cambridge*† ..... Henry	WILLIAM M. SMITH.
▲Campbell Hill*†.Jackson	See Murphysboro.
Camp Point*† .....Adams	Orrin Dilley.
Canton*† .....Fulton	CHIPPERFIELD, GRANT & CHIPPERFIELD.
Capron*† .....Boone	H. B. Stevenson.
Carbondale*† ....Jackson	ANDREW S. CALDWELL.
▲Carlinville*†...Macoupin	RINAKER & RINAKER.
▲Carlyle*† .....Clinton	M. P. Murray.
Carlock*† ..... McLean	See Bloomington.
▲Carmi*† ..... White	JOHN R. JONES.
Carrier's Mills*†...Saline	H. N. Finney.
▲Carrollton*† .....Greene	HENRY T. RAINEY.
Cartersville*† Williamson	George A. Henshaw.
▲Carthage*† ..... Hancock	D. MACK & SON.
Casey*† .....Clark	W. S. LOWRY.
Cedarville*† Stephenson	Henry Richard.
Centralia*† .....Marion	S. A. Frazier.
Cerro Gordo*† .....Piatt	See Monticello.
Chadwick*† .....Carroll	W. S. Markley.
Champaign*† Champaign	J. L. RAY.
Chandlerville*† .....Cass	W. K. Mertz.
Chapin*† ..... Morgan	See Jacksonville.
▲Charleston*† .....Coles	A. C. ANDERSON.
Chatham*† ... Sangamon	See Springfield.
Chatsworth*† Livingston	See Pontiac.
Chebanse*† .....Iroquois	See Kankakee.
Chenoa*† .....McLean	W. L. Miller.
▲Chester*† .....Randolph	H. CLAY HORNER.
Chesterfield*†. Macoupin	See Carlinville.
▲Chicago*† ..... Cook	CHARLES ALLING, 706 Tacoma Bldg. Commercial and probate law. Reference: Northern Trust Co, Chicago.
" ..... "	AUSTIN, LENNARDS & JONES, Chamber of Commerce Bldg. References: Attorneys for R. G. Dun & Co., New York and Chicago; E. W. Gillett and Northern Trust Co., Chicago.
" ..... "	CHARLES E. BARTLEY, Unity Bldg. Special facilities for handling mortgage and real estate matters of non-residents. References: First National Bank, The Northern Trust Co., Greenebaum Sons.
▲Chicago*† ..... Cook (*Continued.*)	CRATTY, JARVIS & CLEVELAND, 171 La Salle St. Corporation and commercial law. References: Chicago National Bank, Lyon & Healy, and Heath & Milligan Manufacturing Co.
" ..... "	CHARLES DANIELS, 943-947 Marquette Building. Commercial and general law practice. References: S. S. White Dental Manufacturing Co., Browning, King & Co., Chicago.
" ..... "	FLOWER, SMITH & MUSGRAVE, First National Bank Bldg. Attorneys for Fort Dearborn National Bank.
" ..... "	JONES & ADDINGTON, 100 Washington St. References: America National Bank, Royal Trust Co., American Cereal Co.
" ..... "	LOEB & ADLER, Chamber of Commerce Bldg. Commercial, corporation, and real estate law. Refer to State Bank, and Title Guarantee & Trust Co.
" ..... "	WILLIAM NUNN, Tacoma Bldg. Commercial law and collections. Refers to Merchants Loan & Trust Co.
" ..... "	PEARSON & STOOKEY, Metropolitan Block. Commercial and general law. Reference: Chicago Title & Trust Co.
" ..... "	PECKHAM, BROWN & PACKARD, First National Bank Bldg. Attorneys for First National Bank.
" ..... "	POPPENHUSEN & McNAB, Chamber of Commerce Building. Commercial, corporation, and real estate law. Refer to Commercial National Bank.
" ..... "	ROSENTHAL, KURZ & HIRSCHL, Unity Bldg. Attorneys for Hibbard, Spencer, Bartlett & Co., Hibernian Banking Co., and Chicago Title & Trust Co.
" ..... "	TENNEY, McCONNELL, COFFEEN & HARDING, 205 La Salle St. Attorneys for Union National Bank.
Chicago Heights*† .Cook	See Chicago.
Chillicothe*†.....Peoria	H. C. Pettett.
Chrisman*† .....Edgar	See Paris.
Cisco*† ....Piatt	See Monticello.
Cissna Park*† ..Iroquois	Isaac Miller Hamilton.
Clay City*† .....Clay	F. M. Chaffin.
Clayton*† .....Adams	J. L. Staker.
Clifton*† .....Iroquois	See Onarga.
▲Clinton*† .....DeWitt	JOHN FULLER.
Coal City*† ..... Grundy	E. D. Scott.
Cobden*† ..... Union	See Jonesboro.
Coffeen*† ..Montgomery	See Hillsboro.
Colchester*†McDonough	T. J. Richards.
Colete*..... Whiteside	See Morrison.
Colfax*† .....McLean	James P. Grove.
Collinsville*† ....Madison	BURROUGHS BROS.
Collison*† .....Vermilion	See Danville.
Compton*† ..... Lee	See Paw Paw.
Cooksville*† ....McLean	John A. Sterling.
Cornell*† .... Livingston	See Pontiac.
Coulterville*†. Randolph	A. Russell.
Cowden*† ..... Shelby	C. R. Torrence.
Creal Sp'gs*† Williamson	George B. White.
Crescent City*† Iroquois	See Watseka.
Creston*† ..... Ogle	See Rochelle.
Cropsey*† ..... McLean	See Peoria.
Crossville*† ..... White	See Carmi.
Cuba*† .....Fulton	See Canton.
Cullom*† .....Livingston	L. E. Swope.
Dallas City*† ...Hancock	J. H. Ranck.
Dalton City*† ...Moultrie	J. N. Loving.
Danforth*† .....Iroquois	See Watseka.
Danvers*† .....McLean	See Bloomington.
▲Danville*† .... Vermilion	TILTON & CUNDIFF.
Davis*† .....Stephenson	W. Ende.
▲Decatur*† .....Macon	JAMES M. LEE. Refers to Milliken National Bank.
Deer Creek*† ...Tazewell	See Pekin.
DeKalb*† ....DeKalb	H. W. PRENTICE.
DeLand*† .....Piatt	See Monticello.
Delavan*† .....Tazewell	J. O. Jones.
Des Plaines*† .....Cook	See Chicago.
Divernon*† .. Sangamon	See Springfield.
▲Dixon*† ..... Lee	R. S. FARRAND.
Dongola*† ..... Union	See Jonesboro.
Donovan*† .....Iroquois	See Watseka.
Downer's Grove*† .DuP.	M. Slusser.

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Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Dundee*• ..... Kane	W. G. Sutlin.
Dunlap*• ..... Peoria	See Peoria.
DuQuoin*•† ..... Perry	R. W. S. WHEATLEY.
Durand*• .... Winnebago	See Rockford.
Dwight*• ..... Livingston	ROMBERGER & SMITH.
Earlville*•† ..... Lasalle	See Ottawa.
East Dubuque*•† .. Jo Dav.	See Galena.
East Lynn*•† .. Vermilion	See Danville.
Easton*•† ..... Mason	See Havana.
East St. Louis*•† . St. Clair	FRANK C. SMITH.
Edelstein*•† ..... Peoria	See Peoria.
Edinburg*•† ..... Christian	C. A. Prater.
▲Edwardsville*•† . Madison	HADLEY & BURTON.
▲Effingham*•† .. Effingham	WOOD BROS.
Elburn*•† ..... Kane	W. R. S. Hunter.
Eldorado*•† ..... Saline	J. C. Burnett.
Elgin*•† ..... Kane	HOPSON & HOLLEMBEAK.
Elizabeth*•† .... Jo Daviess	J. C. McKenzie.
▲Elizabethtown*• .. Hardin	John C. Oxford.
Elkhart*•† ..... Logan	See Lincoln.
Elliott*•† ..... Ford	See Paxton.
Ellisville*•† ..... Fulton	See Canton.
Ellsworth*•† ..... McLean	See Bloomington.
Elmhurst*•† ..... DuPage	George Sawin.
Elmwood*•† ..... Peoria	M. R. Sturtevant.
El Paso*•† ..... Woodford	J. F. BOSWORTH.
Emden*•† ..... Logan	See Lincoln.
Enfield*•† ..... White	John N. Wilson.
Englewood*•† ..... Cook	See Chicago.
Equality*•† ..... Gallatin	C. W. Wiedeman.
Erie*•† ..... Whiteside	William H. Allen.
Essex*•† ..... Kankakee	A. Gregson.
▲Eureka*•† ..... Woodford	J. ALBERT BRIGGS.
Evanston*•† ..... Cook	W. G. ANKETT.
Evansville*•† .. Randolph	William M. Schuwerk.
Fairbury*•† ... Livingston	CARRITHERS & AGARD.
▲Fairfield*•† ..... Wayne	CREIGHTON & THOMAS.
Fairland*•† ..... Douglas	See Tuscola.
Fairmount*•† .. Vermilion	See Danville.
Fairview*•† ..... Fulton	James Ten Eyck.
Farina*•† ..... Fayette	A. T. Brasel.
Farmer City*•† ... DeWitt	HERRICK & HERRICK.
Farmersville*•† .. Montg'y	See Springfield.
Farmington*•† .... Fulton	A. A. Luckey.
Fillmore*•† . Montgomery	See Hillsboro.
Findlay*•† ..... Shelby	C. W. Fall.
Fisher*•† ..... Champaign	H. S. Kelley.
Fithian*•† .... Vermilion	See Danville.
Flanagan*•† .. Livingston	C. C. Studley.
Flora*•† ..... Clay	Hoff & Hoff.
Foosland*•† .. Champaign	George A. De Long.
Forest City*•† ..... Mason	See Havana.
Forrest*•† ..... Livingston	See Pontiac.
Forreston*•† ..... Ogle	Frank Wertz.
Frankfort Station*•† Will	D. S. Stephen.
Franklin*•† ..... Morgan	See Jacksonville.
Franklin Grove*•† .... Lee	See Dixon.
▲Freeport*•† ... Stephenson	W. N. CRONKRITE.
Fulton*•† ..... Whiteside	C. C. McMahon.
Galatia*•† ..... Saline	A. E. Somers.
▲Galena*•† ..... Jo Daviess	J. C. O'NEILL. Collections promptly attended to.
▲Galesburg*•† ..... Knox	SHUMWAY & RICE, Attorneys for Galesburg National Bank and Farmers and Mechanics Bank.
" ..... "	JAMES T. WASSON. Commercial law and adjustments. Refers to any bank in city.
Galva*•† ..... Henry	N. F. ANDERSON.
Gardner*•† ..... Grundy	See Morris.
Geneseo*•† ..... Henry	GEORGE E. W. SHAW.
▲Geneva*•† ..... Kane	W. J. BROWN.
Genoa*•† ..... De Kalb	A. S. Hollembeak.
Georgetown*•† Vermilion	See Danville.
Gibson City*•† ..... Ford	LESLIE A. CRANSTON.
Gifford*•† ..... Champaign	See Fisher.
Gillespie*•† ..... Macoupin	See Carlinville.
Gilman*•† ..... Iroquois	C. N. Saum.
Girard*•† ..... Macoupin	Knotts & Terry.
▲Goiconda*• ..... Pope	THOMPSON & MOORE.
Golden*•† ..... Adams	See Quincy.
Goodhope*•† McDonough	See Macomb.
Grafton*•† ..... Jersey	See Jerseyville.
Grandridge*•† ..... Lasalle	See Ottawa.
Grant Park*• .. Kankakee	E. H. Buck.
Grayslake*•† ..... Lake	See Libertyville.
Grayville*•† ..... White	T. G. Parker.
Greenfield*•† ..... Greene	BANDY & SULLIVAN.
Greenup*•† .. Cumberland	W. H. McDonald.
Greenview*•† ..... Menard	R. L. Walker.
▲Greenville*•† ..... Bond	NORTHCOTT, FRITY & HOILES.
Gridley*•† ..... McLean	C. M. Coyle.
Griggsville*•† ..... Pike	See Pittsfield.
Grove City*..... Christian	See Edinburg.
Guthrie*•† ..... Ford	See Gibson City.
Hamilton*•† .... Hancock	J. L. Miller.
Hammond*•† ..... Piatt	See Monticello.
Hamphire*•† ..... Kane	See Elgin.
Hanover*..... Jo Daviess	See Galena.
▲Hardin* ..... Calhoun	T. J. Selley.
Harlem ..... Cook	See Oak Park.
▲Harrisburg*•† ..... Saline	CHOISSER, WHITLEY & CHOISSER.
Harvard*•† ..... McHenry	A. W. Young.
Harvel*•† ... Montgomery	See Springfield.
Harvey*•† ..... Cook	I. J MOUSER.
▲Havana*•† ..... Mason	H. R. NORTHRUP.
Hebron*•† ..... McHenry	See Harvard.
▲Hennepin*..... Putnam	W. H. CASSON.
Henry*•† ..... Marshall	Fred S. Potter.
Herrick*•† ..... Shelby	J. D. Burrus.
Herrin*..... Williamson	See Marion.
Herscher*•† .... Kankakee	See Kankakee.
Heyworth*•† ..... McLean	See Bloomington.
Highland*•† ..... Madison	Timothy Gruas.
Highland Park*•† ... Lake	K. R. Smoot.
▲Hillsboro*•† . Montgomery	FRED A. RANDLE.
Hinckley*•† ..... DeKalb	See Aurora.
Hindsboro*•† .... Douglas	See Tuscola.
Holcomb*•† ..... Ogle	C. E. Oakes.
Homer*•† ..... Champaign	R. C. Wright.
Hoopeston*•† .. Vermilion	DYEE & WALBRIDGE.
Hopedale*•† ..... Tazewell	See Pekin.
Hume*•† ..... Edgar	T. J. Coffman.
Huntley*•† ..... McHenry	See Woodstock.
Hutsonville*•† . Crawford	See Robinson.
Hyde Park*•† ..... Cook	See Chicago.
Illopolis*•† .... Sangamon	S. P. Williams.
Ipava*•† ..... Fulton	W. A. Babcock.
Irving*•† .... Montgomery	See Hillsboro.
Iuka*•† ..... Marion	See Salem.
Ivesdale*•† ..... Champaign	See Monticello.
▲Jacksonville*•† .. Morgan	JAS. H. DANSKIN. Refers to the Jacksonville banks.
▲Jerseyville*•† ..... Jersey	H. W. Pogue.
▲Joliet*•† ..... Will	CHARLES DORRANCE DIBELL. References: The Joliet National Bank, Geo. H. and Edwin S. Munroe.
▲Jonesboro*•† ..... Union	Karraker & Lingle.
Joy*•† ..... Mercer	See Aledo.
Kane*•† ..... Greene	See Carrollton.
▲Kankakee*•† ... Kankakee	H. K. WHEELER.
Kansas*•† ..... Edgar	E. G. Rose.
Keithsburg*•† .... Mercer	M. T. Kirkpatrick.
Kenney*•† ..... DeWitt	Scroggin & Co.
Kewanee*•† ..... Henry	BLISH & LAWSON.
Kings*•† ..... Ogle	See Rochelle.
Kingston*•† ..... DeKalb	See DeKalb.
Kinmundy*•† ..... Marion	John F. Donovan.
Kirkland*•† ..... DeKalb	See Genoa.
Kirkwood*•† ..... Warren	George M. Nixon.
Knoxville*•† ..... Knox	E. A. Corbin.
▲Lacon*•† ..... Marshall	E. D. RICHMOND.
Ladd*•† ..... Bureau	J. W. BLEE.
Lafayette*•† ..... Stark	See Toulon.
Lagrange*•† ..... Cook	D. B. Lyman
Laharpe*•† ..... Hancock	L. S. McCrory.
La Moille*•† ..... Bureau	H. A. Stanard.
Lanark*•† ..... Carroll	C. W. Middlekauff.
La Rose*•† ..... Marshall	R. M. Barnes.
Lasalle*•† ..... Lasalle	HASKINS & PANNECK.
Latham*•† ..... Logan	F. A. Gasaway.
▲Lawrenceville*•† Lawr'ce	C. J. BORDEN.
Leaf River*•† ..... Ogle	George E. Johnson.
Lebanon*..... St. Clair	See Belleville.
Leland*•† ..... Lasalle	A. A. Clapsaddle.
Lemont*•† ..... Cook	Frank W. Welch.
Lena*•† ..... Stephenson	A. J. Clarity.
Leroy*•† ..... McLean	E. D. RIDDLE.
▲Lewistown*•† ..... Fulton	HARRY M. WAGGONER.
Lexington*•† ..... McLean	A. B. Davidson.
Libertyville*•† ..... Lake	Paul MacGuffin.
▲Lincoln*•† ..... Logan	S. L. WALLACE.
Litchfield*•† Montgomery	J. H. ATTERBURY.
Little York*•† ..... Warren	See Monmouth.
Loami*•† ..... Sangamon	D. I. Staley.
Lockport*•† ..... Will	C. B. CHEADLE.
Loda*•† ..... Iroquois	Nathan P. Goodell.
London Mills*•† ... Fulton	M. T. Robinson.
Longview*•† . Champaign	See Champaign.
Lostant*•† ..... Lasalle	G. F. Bell.
▲Louisville*•† ..... Clay	John R. Bonney.
Lovington*•† ..... Moultrie	A. W. Lux.
Ludlow *•† ... Champaign	W. C. Smith.
Mackinaw*•† .... Tazewell	See Pekin.
▲Macomb*•† .. McDonough	NEECE & SON.
Macon*•† ..... Macon	See Decatur.
Mahomet*•† .. Champaign	See Champaign.
Makanda*•† ..... Jackson	See Murphysboro.
Malta*•† ..... DeKalb	D. F. Pease.
Manchester*•† ..... Scott	See Bluffs.
Manhattan*•† ..... Will	See Joliet.
Manito*•† ..... Mason	J. A. McComas.
Mansfield*•† ..... Piatt	C. F. Mansfield.
Manteno*•† .... Kankakee	Winfield S. Campbell.
Maple Park*•† ..... Kane	See Elburn.
Maquon*•† ..... Knox	E. L. Swigart.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Marengo*•† ..... McHenry	A. B. Coon.
▲Marion*•† .... Williamson	George W. Young.
Marissa*•† ..... St. Clair	R. S. Hamilton.
Maroa*•† ..... Macon	B. F. Shipley.
Marseilles*•† ..... Lasalle	See Ottawa.
▲Marshall*•† ..... Clark	GRAHAM & TIBBS.
Martinsville*•† ..... Clark	H. Gasaway.
Marysville. .... Vermilion	See Potomac.
Mascoutah*•† .... St. Clair	George F. Wombacher.
Mason City*•† ..... Mason	G. W. ELLSBERRY.
Mattoon*•† ..... Coles	CHARLES BENNETT.
Maywood*•† ..... Cook	See Oak Park.
Mazon*•† ..... Grundy	See Morris.
McHenry*•† .... McHenry	H. C. Mead.
McLean*•† ..... McLean	See Bloomington.
▲McLeansboro*•† Hamilt'n	WEBB & McLANE.
Mechanicsburg*... Sang'n	See Springfield.
Media*•† ..... Henderson	See Strongburst.
Medora*•† ..... Macoupin	J. W. Kitzmiller.
Melrose Park*•† .... Cook	See Oak Park.
Melvin*•† ..... Ford	J. M. Thompson.
Mendon*•† ..... Adams	See Quincy.
Mendota*•† ..... Lasalle	JOHN F. MADDEN.
Meredosia*•† ..... Morgan	See Jacksonville.
Metamora*•† .. Woodford	A. R. Rich.
▲Metropolis City*•† Massac	COURTNEY & HELM.
Milford*•† ..... Iroquois	Frank Harry.
Milledgeville*•† ... Carroll	See Mount Carroll.
Millington*•† ..... Kendall	See Aurora.
Milton* ..... Pike	N. A. Thornton.
Minier*•† ..... Tazewell	See Pekin.
Minonk*•† ..... Woodford	THOMAS KENNEDY.
Minooka*•† ..... Grundy	L. K. Keogh.
Modesto*•† ..... Macoupin	J. M. Allyn.
Moline*•† ... Rock Island	McENIRY & McENIRY.
Momence*•† .. Kankakee	E. P. HARNEY.
Monica*•† ..... Peoria	See Peoria.
▲Monmouth*•† ..... Warren	GRIER & STEWART.
▲Monticello*•† ..... Piatt	C. A. Tatman.
▲Morris*•† ..... Grundy	E. SANFORD.
▲Morrison*•† .... Whiteside	SMITH & DANIELS.
Morrisonville*•† Christ'n	Fred A. Wagoner.
Morton*•† ..... Tazewell	See Pekin.
▲Mound City*•† .... Pulaski	L. M. Bradley.
▲Mt. Carmel*•† .... Wabash	LEEDS & RAMSEY.
▲Mt. Carroll*•† ..... Carroll	ORION M. GROVE.
Mt. Morris*•† ..... Ogle	John Weller.
Mt. Olive*•† .... Macoupin	Thomas Williamson.
Mt. Pulaski*•† ..... Logan	F. L. Tomlinson.
▲Mt. Sterling*•† ..... Brown	Hubbard & Reid.
▲Mt. Vernon*•† ... Jefferson	ALBERT WATSON.
Moweaqua*† ..... Shelby	W. G. Colbert.
Mulberry Grove*... Bond	See Greenville.
▲Murphysboro*•† .Jackson	R. J. McELVAIN.
Naperville*•† .... Du Page	H. H. GOODRICH.
▲Nashville*•† .Washington	H. H. Hosmer.
Nat. Stock Yards*†. St. C.	See East St. Louis.
Nauvoo*•† ..... Hancock	G. A. RITTER.
Nebo*•† ..... Pike	I. J. Dyer.
Neoga*•† .... Cumberland	See Toledo.
Neponset*•† ..... Bureau	See Buda.
Newark* ..... Kendall	N. P. Barnard, Jr.
New Berlin*•† ..Sangamon	W. M. Warren.
New Boston*•† .... Mercer	M. Chamberlain.
New Holland*•† ..... Logan	See Lincoln.
Newman*•† ..... Douglas	W. W. Pepper.
▲Newton*•† ..... Jasper	GIBSON & JOHNSON.
New Windsor*•† ... Mercer	W. H. Gladman.
Niantic*•† ..... Macon	See Decatur.
Nokomis*•† .Montgomery	D. H. Zepp.
Normal*•† ..... McLean	R. L. Fleming.
Norris City*•† ..... White	W. N. Green.
No. Henderson*•† .Mercer	See Aledo.
Nunda*•† ..... McHenry	L. D. Lowell, Jr.
Oakland*•† ..... Coles	J. H. Winkler.
Oak Park*•† ..... Cook	J. A. BALDWIN.
Oblong*•† ..... Crawford	See Robinson.
Odell*•† ..... Livingston	J. D. Found.
Ogden*•† ..... Champaign	Wm. Brennan.
Ohio*•† ..... Bureau	H. S. Pomeroy.
Okawville*•† Washington	Moehle & Tcharner.
▲Olney*•† ..... Richland	R. B. Witcher.
Onarga*•† ..... Iroquois	E W. Morris.
Oneida*•† ..... Knox	See Galesburg.
▲Oquawka*•† ... Henderson	R. Cooper.
Orangeville*•† Stephenson	Hiram Skinner.
▲Oregon*•† ..... Ogle	FRANCIS BACON.
Orion*•† ..... Henry	M. L. Love.
▲Ottawa*•† ..... Lasalle	RECTOR C. HITT. References: Commercial Nat. Bk., Chicago; American Surety Co., N. Y.
Palatine*•† ..... Cook	F. J. Filbert.
Palestine*•† ..... Crawford	A. L. MacHatton.
Palmyra*•† ..... Macoupin	Searcy & Etter.
Pana*•† ..... Christian	E. A. HUMPHREYS & SON.
▲Paris*•† ..... Edgar	JAMES A. EADS.
Pawnee*• ..... Sangamon	J. R. Kincaid.
Paw Paw*•† ..... Lee	C. F. Preston.
▲Paxton*•† ..... Ford	KERR & LINDLEY.
Pearl*•† ..... Pike	See Milton.
Pearl City*•† .Stephenson	H. M. Dodds.
Pecatonica*•† Winnebago	C. C. Stevens.
▲Pekin*•† ..... Tazewell	WM. DON MAUS.
Penfield*•† ... Champaign	See Champaign.
▲Peoria*•† ..... Peoria	COVEY & COVEY. Refer to Commercial National Bank and Home Savings & State Bank.
" ..... "	ELLWOOD, MEEK & LOVETT. References: First National Bank and Central National Bank.
" ..... "	WM. G. McROBERTS, Hamlin Building. Refers to Dime Savings Bank, Merchants National Bank, and Walter Barker, President of Commercial National Bank.
Peotone*•† ..... Will	Michael Collins.
Perry*•† ..... Pike	G. W. Hinman.
Peru*•† ..... Lasalle	F. T. BEERS.
▲Petersburg*•† ..... Menard	T. W. McNEELY.
Philo*•† ..... Champaign	See Champaign.
▲Pinckneyville*•† ... Perry	W. T. Vaughn.
Piper City*•† ..... Ford	See Paxton.
▲Pittsfield*•† ..... Pike	A. C. BENTLEY.
Plainfield*•† ..... Will	George J. Arbelter.
Plano*•† ..... Kendall	TURPIN & DARNELL.
Pleasant Plains*•†. Sang'n	See Springfield.
Plymouth*•† .... Hancock	George E. Terry.
Polo*•† ..... Ogle	Fred Zick.
▲Pontiac*•† .... Livingston	HARRY G. GREENEBAUM.
Poplar Grove*•†... Boone	H. D. Blodgett.
Port Byron*• Rock Island	J. W. Simonson.
Potomac*•† .... Vermilion	See Danville.
Prairie City*•†. McDon'gh	E. A. BOYNTON.
▲Princeton*•† ..... Bureau	OWEN G. LOVEJOY.
Princeville*•† ..... Peoria	See Peoria.
Prophetstown*•† White's'e	H. H. Waite.
Pullman*† ..... Cook	See Chicago.
▲Quincy*•† ..... Adams	HAMILTON & WOODS. Refer to First National and Ricker National banks.
Ramsey*•† ..... Fayette	See Vandalia.
Rankin*•† ..... Vermilion	J. F. Campbell.
Rantoul*•† .... Champaign	Thomas J. Roth.
Raritan* ..... Henderson	See Strongburst.
Ravenswood*•† ..... Cook	Thomas J. Dawson.
Raymond*•† Montgomery	W. E. Witt.
Red Bud*•† ..... Randolph	Alfred D. Rieas.
Reynolds*•† .. Rock Island	See Rock Island.
Richmond*•† ... McHenry	See Woodstock.
Richview*•†. Washington	Geo. T. Hoke.
Ridge Farm*•† Vermilion	R. W. Fisk.
Ridgway*•† ..... Gallatin	W. S. Phillips.
Roanoke*•† .... Woodford	See Eureka.
Roberts*•† ..... Ford	See Paxton.
▲Robinson*•† .... Crawford	PARKER & CROWLEY.
Rochelle*•† ..... Ogle	D. W. Baxter.
▲Rockford*•† .. Winnebago	E. H. MARSH.
▲Rock Island*•† Rock Isl'd	EDWIN E. PARMENTER.
Rogers Park*•† ..... Cook	J. J. Barbour.
Roodhouse*•† ..... Greene	D. J. Sullivan.
Roscoe*•† .... Winnebago	See Poplar Grove.
Roseland† ..... Cook	See Chicago.
Rosiville*•† ..... Warren	Leroy S. Scott.
Rossville*•† ..... Vermilion	W. B. Redden.
▲Rushville*•† ..... Schuyler	GLASS & BOTTENBERG.
Rutland*•† ..... Lasalle	See Ottawa.
Sadorus*•† .... Champaign	See Tolono.
▲Salem*•† ..... Marion	L. M. KAGY.
Sandoval*•† ..... Marion	Charles F. Patterson.
Sandwich*•† ..... De Kalb	S. B. STINSON.
San Jose*•† ..... Mason	See Lincoln.
Saunemin*•† .. Livingston	W. P. Carrithers.
Savanna*•† ..... Carroll	W. F. DOW.
Saybrook*•† ..... McLean	George M. Nelson.
Seaton*•† ..... Mercer	See Aledo.
Secor*•† ..... Woodford	See Eureka.
Seneca*•† ..... Lasalle	C. H. R. Thomas.
Shabbona ..... DeKalb	See Sycamore.
Shannon*•† ..... Carroll	See Lanark.
▲Shawneetown*•†. Gallatin	CARL ROEDEL.
Sheffield*•† ..... Bureau	See Buda.
▲Shelbyville*•† ..... Shelby	WALTER C. HEADEN.
Sheldon*•† ..... Iroquois	See Watseka.
Sheridan*•† ..... Lasalle	See La Salle.
Sherrard*•† ..... Mercer	See Aledo.
Shipman*•† ..... Macoupin	J. M. Hampton.
Sidell*•† ..... Vermilion	L. E. Conner.
Sidney*•† ..... Champaign	See Champaign.
Sigel*•† ..... Shelby	E. Kunkler.
Smithfield*•† ..... Fulton	See Lewistown.
Smithshire*•† .... Warren	See Monmouth.
Somonauk*•† .... DeKalb	L. B. Olmstead.
Sorento*•† ..... Bond	See Greenville.
South Chicago*•†... Cook	See Chicago.
South Evanston*•†.. Cook	See Chicago.
Sparta*•† ..... Randolph	R. J. Goddard.
Springerton*..... White	W. C. Ingram.
¶▲Springfield*•† Sangamon	E. L. CHAPIN. Refers by permission to Illinois National Bank.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Spring Valley*•†..Bureau	A. R. GREENWOOD.
Stanford*† .....McLean	See Bloomington.
Staunton*† .....Macoupin	R. E. DORSEY.
St. Anne*† .....Kankakee	W. G. Brooks.
St. Charles*† .....Kane	CHARLES A. MILLER.
St. Elmo*†.....Fayette	See Vandalia.
St.Francisv'le*•†Lawre'ce	See Lawrenceville.
St. Joseph*•†. Champaign	See Champaign.
Sterling*† .... Whiteside	I. L. WEAVER.
Stewardson*•†.....Shelby	Boggs & McDaniel.
Stillman Valley*•†...Ogle	See Byron.
Stockton*•†....Jo Daviess	W. S. Eaton.
Stone Fort*•†.....Saline	See Harrisburg.
Stonington*•† ..Christian	See Taylorville.
Streator*•† .....Lasalle	P. J. LUCEY.
Stronghurst*•†Henderson	R. F. Robinson.
Sublette*•† .....Lee	See Paw Paw.
▲Sullivan*•† .....Moultrie	JOHN R. EDEN.
Sumner*•†.....Lawrence	Lewis & Sumner.
▲Sycamore*•†.....DeKalb	CARNES & DUNTON.
Table Grove*•†....Fulton	William S. Hipsley.
Tallula*•† ..... Menard	J. J. Baker.
Tamaroa*•†.....Perry	See DuQuoin.
Tampico*•† .... Whiteside	See Morrison.
▲Taylorville*•†...Christian	J. C. McBRIDE.
Thawville*•†.....Iroquois	See Watseka.
Thomasboro*•†Champa'n	See Champaign.
Tinley Park*•†.....Cook	See Chicago.
Tiskilwa*•† .....Bureau	See Princeton.
▲Toledo*•†....Cumberland	CHARLES M. CONNOR.
Tolono*•†.....Champaign	W. A. Perkins.
Toluca*•†.....Marshall	See Lacon.
Tonica*•† .....Lasalle	Gunn & Gunn.
▲Toulon*•†.....Stark	Allen P. Miller.
Tremont*•† .....Tazewell	See Pekin.
Trenton*•†.....Clinton	W. S. Louden.
Triumph*•†.....Lasalle	See Mendota.
Troy*•† .....Madison	See Edwardsville.
▲Tuscola*•† .....Douglas	N. C. LYRLA.
Union Hills†....Kankakee	See Kankakee.
▲Urbana*•†....Champaign	CUNNINGHAM & BOGGS.
Utica*•† .....Lasalle	J. B. Cunniff.
▲Vandalia*•†.....Fayette	S. A. PRATER.
Varna*•†.....Marshall	See Lacon.
Vermont*•† .....Fulton	J. C. Phillips.
Verona*•† ..... Grundy	J. L. Waterman.
Versailles*•† .....Brown	See Bluffs.
Victoria*•† .....Knox	See Galesburg.
▲Vienna*•†.....Johnson	Whitnell & Gillespie.
Viola*•† .....Mercer	See Aledo.
Virden*•† .....Macoupin	H. C. Simons.
▲Virginia*•†.....Cass	R. W. MILLS.
Waggoner*•†Montgom'ry	George Richardson.
Walnut*•†.....Bureau	M. A. Stiver.
Wapella*•† ..... De Witt	See Clinton.
Warren*•†.....Jo Daviess	W. H. Glasgow.
Warrensburg*•†...Macon	See Decatur.
Warsaw*•† .....Hancock	W. N. GROVER.
Washburn*•† ..Woodford	George P. Gill.
Washington*•†..Tazewell	John W. Dougherty.
Wataga*•† .....Knox	See Galesburg.
▲Waterloo*•† .....Monroe	JOSEPH W. KICKERT.
Waterman*•† .....De Kalb	See Sycamore.
▲Watseka*•† .....Iroquois	A. F. GOODYEAR.
▲Waukegan*•†.....Lake	R. W. COON.
Waverly*•† .....Morgan	Hamilton & Etter.
Waynesville*•†...De Witt	See Clinton.
Weldon*•†.....De Witt	See Clinton.
Wellington*•† ....Iroquois	See Watseka.
Wenona*•† .....Marshall	J. H. Jackson.
West Brooklyn*•†....Lee	See Paw Paw.
West Chicago*•†.Du Page	C. D. Clark.
Westfield*•† .....Clark	J. D. Hemphill.
West Pullman*•†....Cook	See Chicago.
West Salem*•† ..Edwards	See Albion.
▲Wheaton*•†.....Du Page	WILLIAM NUNN.
White Hall*•†.....Greene	Mark Meyerstein.
Williamsfield*•†.....Knox	See Galesburg.
Williamsville*•† Sanga'on	See Springfield.
Wilmington*•† ..... Will	Edward Corlett.
▲Winchester*•† .....Scott	JAMES A. WARREN.
Windsor*•† .....Shelby	Amos Walker.
Winnetka*•† .....Cook	Carlton Prouty.
Winslow*•†...Stephenson	See Freeport.
Woodhull*•†.....Henry	W. W. White.
▲Woodstock*•†...McHenry	V. S. LUMLEY.
Wyanet*•†.....Bureau	See Princeton.
Wyoming*•† .....Stark	Frank Thomas.
Xenia*•† .....Clay	W. S. Morgan.
Yates City*•† .....Knox	See Galesburg.
▲Yorkville*•†.....Kendall	H. S. Hudson.

INDIANA.

Town and County.	Name.
Akron*•†.....Fulton	See Rochester.
Albany*•†.....Delaware	O. Dowden.
▲Albion*•†..... Noble	L. W. WRIGLEY.
Alexandria*•† ....Madison	SHANNON & RIZER.
Ambia*•†.....Benton	W. Lee Bartlett.
▲Anderson*•† .... Madison	WILLIAM S. DIVEN.
▲Angola*•† .....Steuben	BEST, BRATTON & YOTTER.
Arcadia*•†.....Hamilton	Thomas J. Bishop.
Argos*•†.....Marshall	C. E. Shoemaker.
Ashley*•† ..... Steuben	Thomas Wichwire.
Atlanta* .....Hamilton	See Cicero.
Attica*•†.....Fountain	ISAAC E. SCHOONOVER.
▲Auburn*•† .....De Kalb	ROBY & HARPER.
Aurora*•† .....Dearborn	DOWNEY & SHUTTS.
Avilla*•†..... Noble	See Kendallville.
Batesville*•† ..... Ripley	Cravens & Cravens.
▲Bedford*•† .....Lawrence	BROOKS & BROOKS.
Bern*•†.....Adams	Kelly & Moran.
▲Bloomfield*•† .... Greene	CAVINS & HENDERSON.
▲Bloomington*•† ..Monroe	LEE & GRIMES.
▲Bluffton*•† ..... Wells	TODD & TODD.
▲Boonville*•†..... Warrick	ARMSTRONG & SHAFER.
Boswell*•†.....Benton	A. B. McAdams.
Bourbon*•†.....Marshall	J. D. Chaplin.
▲Brazil*•† .....Clay	RAWLEY & HUTCHISON.
Bremen*•†.....Marshall	S. J. Hayes.
Bristol*•†.....Elkhart	Harvey W. Kautz.
Brook*•†.....Newton	Graves & Graves.
Brookston*•† ..... White	See Chalmers.
▲Brookville*•† ...Franklin	GEORGE F. O'BYRNE.
▲Brownstown*•†..Jackson	APPLE WHITE & APPLE-WHITE.
Butler*•†.....DeKalb	C. J. Coats.
Cambridge City*•† Wayne	Lynn E. Kepler.
Camden*•† ..... Carroll	P. Ray.
Campbellsb'g*•† Wash't'n	See Salem.
▲Cannelton*•† .....Perry	C. A. WEATHERS.
Carlisle*•†..... Sullivan	W. B. Akin.
Carthage*•† .....Rush	See Rushville.
Cayuga*•† ... Vermilion	J. H. BROWN.
Chalmers*•†.....White	E. R. Price.
Charlestown*•†.....Clark	W. H. Watson.
Chesterton*•† ..... Porter	G. R. Williams.
Chrisney*•† .....Spencer	See Rockport.
Churubusco*•†...Whitley	John W. Orndorf.
Cicero*•† .....Hamilton	P. J. Fariss.
Clarks Hill*•†Tippecanoe	See Colfax.
Clay City*•†..... ....Clay	GEORGE W. WILTSE.
Clayton*•† .... Hendricks	See Plainfield.
Clinton*•† .... Vermilion	J. A. Wittermood.
Colfax*•†.....Clinton	F. M. Goldsberry.
▲Columbia City*•† Whitley	ANDREW A. ADAMS.
▲Columbus*•† Bartho'mew	COOPER & COOPER.
▲Connersville*•† .. Fayette	FLORA & BROADDUS.
Converse*•†.....Miami	Fred P. Clark.
Corunna*•† .....DeKalb	See Waterloo.
▲Corydon*.....Harrison	T. J. Wilson.
▲Covington*•† ....Fountain	CHARLES M. McCABE.
▲Crawfordsville*•† M'nt'g'y	FINLEY P. MOUNT.
Crothersville*•†. Jackson	H. H. Prince.
▲Crown Point*•† ..... Lake	J. KOPELKE.
Culver*•.....Marshall	H. A. Logan.
Cynthiana*•† ..... Posey	John B. Smith.
Daleville*•†.....Delaware	J. M. Fenwich.
Dana*•† ..... Vermilion	E. B. James.
▲Danville*•† .....Hendricks	HOGATE & CLARK.
Darlington*•† Montgom'y	A. J. Cave.
▲Decatur*•† .....Adams	E. K. ERWIN.
▲Delphi*•† ..... Carroll	SMITH & JULIEN.
Dillsboro*•† ....Dearborn	See Aurora.
Dunkirk*•† ..... Jay	J. T. Day.
Earl Park*•† .....Benton	Fraser & Isham.
East Chicago*•† .....Lake	B. M. Cheney.
Eaton*•† .....Delaware	W. H. Younts.
Edinburg*•† .....Johnson	See Franklin.
Elizabethtown*•† Barth'w	J. H. Bradford.
Elkhart*•† .....Elkhart	LEVY CHAMBERLAIN.
Ellettsville*•† ....Monroe	See Bloomington.
Elwood*•† .....Madison	WARD L. ROACH.
▲English*•† .....Crawford	See Leavenworth.
▲Evansville*•† Vand'burgh	GEORGE A. CUNNINGHAM. Attorney for First National Bank.
Fairmount*•† ..... Grant	Chas. T. Parker.
Farmland*•†....Randolph	David Wasson.
Flora*•† ..... Carroll	W. A. Pruitt.
Fort Branch*•†....Gibson	Mark L. Harris.
Fortville*•† .....Hancock	John C. Jenkins.
Fort Wayne*•†.....Allen	VESEY & HEATON. Attorneys for Fort Wayne Trust Co.
▲Fowler*•† .....Benton	FRAZER & ISHAM.
Francesville*•† ....Pulaski	C. W. Barker.
▲Frankfort*•†.....Clinton	J. C. FARBER.
▲Franklin*•† ..... Johnson	MILLER & BARNETT.
Frankton*•† .....Madison	J. O. Harrett.
Fremont*•†.....Steuben	J. G. Yeagley.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Galveston*† .....Cass	B. B. RICHARDS.
Garrett*† .....De Kalb	H. W. MOUNTZ.
Gas City*† .....Grant	Brandenburg & Linn.
Geneva*† .....Adams	William Drew.
Goodland*† .....Newton	J. W. Oswald.
▲Goshen*† .....Elkhart	MILLER & DRAKE.
Gosport*† .....Owen	E. S. Davis.
▲Greencastle*† ....Putnam	S. A. HAYS.
▲Greenfield*† ....Hancock	MARSH & COOK.
▲Greensburg*† ....Decatur	D. A. MYERS
Greentown*† .....Howard	Cooper & Somerville.
Greenwood*† ....Johnson	J. F. Crawford.
Hagerstown*† .....Wayne	B. F. Mason.
Hamilton*† ..... Steuben	See Auburn.
Hammond*† ..... Lake	CHARLES. F. GRIFFIN.
▲Hartford City*† Blackf'd	CANTWELL, CANTWELL & SIMMONS.
Hebron*† .....Porter	George C. Gregg.
Hillsboro*† .....Fountain	John W. Newlin.
Hobart*† .....Lake	J. H. Conroy.
Hope*† ....Bartholomew	W. N. Aikin.
Huntingburg*† .. Dubois	LEO H. FISHER.
▲Huntington*† .Hunt'gton	SPENCER & BRANYAN.
Idaville*† .....White	See Monticello.
¶Indianapolis*† ..Marion	JAMESON & JOSS. Commercial and corporation law; non-resident business a specialty; mortgage foreclosures. Long distance telephone No. 1142. For responsibility and trustworthiness, refer to any bank in city. In important matters wire Fletcher's Bank, Merchants, or Indiana National at our expense.
Jamestown*† ..... Boone	Wm. Darnell.
▲Jasper*† .....Du Bois	Bretz & McFall.
▲Jeffersonville*† .....Clark	S. S. JOHNSON.
Jonesboro*† .....Grant	Henderson Oliver.
Kendallville*† .....Noble	JAMES GRAVES.
▲Kentland*† .....Newton	Cummings & Darroch.
Kewanna*† .....Fulton	A. D. TONER, JR.
Kingman*† .....Fountain	J. M. Wilkey.
Kirklin*† .....Clinton	George T. Williams.
Knightstown*† .....Henry	C. D. MORGAN.
▲Knox*† .....Starke	GOULD & PETERS.
▲Kokomo*† .....Howard	J. W. COOPER.
Ladoga*† ...Montgomery	M. M. Bachelder.
▲La Fayette*† .. Tip'canoe	WILBER F. SEVERSON. Refers to First National Bank.
La Fontaine*† .. Wabash	See Wabash.
▲Lagrange*† ... Lagrange	R. D. MACHAN.
Lapel*† .....Madison	See Anderson.
▲La Porte*† .....La Porte	OSBORN & SALLWASSER.
Laurel*† .....Franklin	See Brookville.
▲Lawrenceburg*† Dearb'n	Warren N. Hauck.
Leavenworth*● Crawford	John H. Weathers.
▲Lebanon*† .....Boone	SAMUEL R. ARTMAN.
Lexington*† .....Scott	See Scottsburg.
▲Liberty*† ..... Union	Albert Davis.
Ligonier*† .....Noble	W. H. Wigton.
Lima*† ..... Lagrange	See La Grange.
Linden*† ...Montgomery	See Crawfordsville.
Linton*† .....Greene	J. B. Filbert.
▲Logansport*† .....Cass	MAGEE & FUNK.
Loogootee*† ..... Martin	Henry Wood.
Lowell*† ..... Lake	S. C. Dwyer.
Lynn*† ..... Randolph	See Winchester.
Macy*† .....Miami	See Peru.
▲Madison*† .....Jefferson	W. O. FORD.
Manilla*† .....Rush	George S. Jones.
Marengo*† .....Crawford	See English.
▲Marion*† .....Grant	GEORGE G. WHARTON.
Markle*† .... Huntington	W. S. Smith.
Marshall*† ..... Parke	See Rockville.
▲Martinsville*† ...Morgan	Renner & McNutt.
Matthews*† .....Grant	See Hartford City.
Medaryville*† .....Pulaski	See Winamac.
Mentone*† ....Kosciusko	J. F. Johnson.
Michigan City*† .Laporte	J. H. ORR.
Middlebury*† ....Elkhart	M. G. Hoover.
Middletown*† .....Henry	E. L. Elliott.
Milan*† .....Ripley	See Lawrenceburg.
Milford*† .....Kosciusko	T. C. McLaughlin.
Milroy*† .....Rush	See Rushville.
Mishawaka*† .St. Joseph	E. Voll Bingham.
Mitchell*† .....Lawrence	W. H. Edwards.
Monon*† .....White	J. G. YORK.
Monroeville*† .....Allen	E. W. Meeks.
Montezuma*† ... ...Parke	F. L. Canine.
▲Monticello*† .....White	GUTHRIE & BUSHNELL.
Montpelier*† ..Blackford	C. W. Kinnan.
Mooresville*† ....Morgan	Jas. M. Bishop.
Morgantown*† ..Morgan	John V. King.
Morocco*† .....Newton	Davis & Dunlap.
Morristown*† ....Shelby	See Shelbyville.
Mount Vernon*† ..Posey	E. M. SPENCER.
Mulberry*† .....Clinton	W. H. Peter.

Town and County.	Name.
▲Muncie*† .....Delaware	GREGORY, SILVERBURG & LOTZ. Attorneys for Delaware County National Bank.
Nappanee*† ..... Elkhart	See Elkhart.
▲Nashville* ..... .Brown	R. L. Coffey.
▲New Albany*† .....Floyd	KELSO & KELSO.
New Carlisle*† .St. Jos'ph	S. C. Lancaster.
▲New Castle*† .....Henry	D. W. KINSEY.
New Harmony*† ..Posey	A. D. JONES.
New Palestine*† Hancock	N. B. Bradenburgh.
New Paris*† .....Elkhart	A. J. Pickering.
▲Newport*† ....Vermilion	Conley and Whittock.
New Richmond*† .M'tg'y	See Crawfordsville.
▲Noblesville*† ..Hamilton	GAVIN & DAVIS.
North Judson*† ..Starke	G. T. Menish.
No. Manchester*† W'b'sh	JAMES W. ARTHUR.
North Salem*† .Hendr'ks	See Danville.
North Vernon*† ..Jen'gs	LINCOLN DIXON.
Oakland City*† ...Gibson	J. M. & S. L. Vandeveer.
Odon*† .....Daviess	H. H. Crooke.
Orleans*† .....Orange	Wright & Lingle.
Osgood*† ....Ripley	R. A. Creignile.
Otterbein*† .....Benton	Bode Lamb.
Owensville*† .....Gibson	A. W. Sprague.
Oxford*† .....Benton	See Fowler.
▲Paoli*† .....Orange	T. B. Buskirk.
Parker*† .....Randolph	Thomas Condon.
Patriot*† .....Switzerland	See Vevay.
Pendleton*† .....Madison	C. E. Goodrich.
Pennville* .....Jay	Joseph H. Sell.
Perrysville*† .Vermilion	See Newport.
▲Peru*† .....Miami	NOTT N. ANTRIM.
▲Petersburg*† .....Pike	Posey & Chappell.
Pierceton*† ...Kosciusko	J. H. Taylor.
Pine Village* .....Warren	See Williamsport.
Pittsboro*† ...Hendricks	J. M. Wells.
Plainfield*† ...Hendricks	John Morgan.
▲Plymouth*† .....Marshall	JOHN W. PARKS.
▲Portland*† .....Jay	CORNELIUS CORWIN.
Poseyville*† .....Posey	James Kilroy.
▲Princeton*† .....Gibson	MILLER & MILLER.
Redkey*† .....Jay	George N. Edgar.
Remington*† .....Jasper	Ira W. Yeoman.
▲Rensselaer*† .....Jasper	MORDECAI F. CHILCOTE.
Reynolds*† .....White	See Monticello.
▲Richmond*† .....Wayne	JACKSON & STARR.
Ridgeville*† ..... Randolph	N. W. Ferguson.
▲Rising Sun*† .....Ohio	W. W. Williams.
Roachdale*† .....Putnam	See Greencastle.
Roann*† ..... Wabash	D. D. Van Buskirk.
Roanoke*† ..Huntington	See Huntington.
▲Rochester*† .....Fulton	HOLMAN & STEPHENSON.
▲Rockport*† .....Spencer	R. E. ROBERTS.
▲Rockville*† ..... Parke	Elwood Hunt.
Rossville*† .....Clinton	John C. Rogers.
Royal Center*† .....Cass	James M. Fry.
▲Rushville*† .....Rush	MORRIS, INNIS & MORGAN.
Russellville*† ...Putnam	J. Burnside.
Russiaville*† ....Howard	James W. Cooper.
▲Salem*† .....Washington	F. N. Hostetter.
▲Scottsburg*† .....Scott	SHEA & STOVER.
Sellersburg*† .....Clark	See Jeffersonville.
Seymour*† .....Jackson	SHEA & WOOD.
▲Shelbyville*† .....Shelby	LOVE & MORRISON.
Sheridan*† .....Hamilton	A. C. PEARSON.
Shipshewana*† Lagrange	J. W. Nusbaum.
Shirley*† .....Henry	Thomas J. De Mund.
Shoals*† .....Martin	J. T. Rogers.
Silver Lake*† .Kosciusko	C. W. Shipley.
▲South Bend*† .St. Joseph	GEO. E. CLARKE. Refers to First National Bank.
South Whitley*† Whitley	F. B. Moe.
▲Spencer*† .....Owen	WILLIS HICKAM.
Spiceland*† .....Henry	H. G. Gergin.
St. Joe Station*† DeKalb	See Auburn.
Star City*† .....Pulaski	See Winamac.
Stilesville* .....Hendricks	See Danville.
▲Sullivan*† .....Sullivan	JOHN S. BAYS.
Summitville*† ..Madison	W. S. Beeson.
Swayzee*† .....Grant	Long & Cassell.
Syracuse*† ....Kosciusko	Geo. W. Miles.
Tell City* .....Perry	John T. Patrick.
▲Terre Haute*† .....Vigo	SAMUEL R. HAMILL.
Thorntown*† .....Boone	See Lebanon.
▲Tipton*† .....Tipton	Waugh, Kemp & Waugh.
Topeka*† .....Lagrange	See Goshen.
Union City*† ..Randolph	BELL & ROSS.
Upland*† .....Grant	See Marion.
▲Valparaiso*† .....Porter	A. D. BARTHOLOMEW.
Veedersburg*† .Fountain	A. Marshall.
▲Vernon*† .....Jennings	T. C. Batchelor.
▲Versailles* ..... Ripley	Adam Stockinger.
▲Vevay*† .....Switzerland	Carroll S. Tandy.
▲Vincennes*† ....Knox	JAMES W. EMISON.
▲Wabash*† ..... Wabash	OLIVER H. BOGUE.
Wakarusa*† .... Elkhart	S. C. Harrington.
Walkerton*† ..St. Joseph	W. A. Dailey.
Wanatah*† ..... La Porte	E. J. Bower.
Warren*† ....Huntington	L. L. Simons.
▲Warsaw*† ....Kosciusko	J. D. WIDAMAN.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Washington*•† .. Daviess	OGDEN & INMAN.
Waterloo*•† ..... De Kalb	C. M. Phillips.
Waveland*•†Montgomery	Acker & Rosebaum.
Waynetown*•†M'tgomery	J. S. Zuck.
W.College Corner..Union	See College Corner, Ohio.
Westfield*•† ....Hamilton	J. E. Hodgin.
West Lebanon*•†.Warren	John R. Crask.
▲West Shoals* ..... Martin	See Shoals.
Westville*•†.....La Porte	Azariah Williams.
Whiting*•† .....Lake	F. N. Gavit.
▲Williamsport*•†..Warren	C. V. McAdams.
▲Winamac*•† .....Pulaski	WARREN W. BORDERS.
▲Winchester*•†..Randolph	CALDWELL & NICHOLS.
Windfall*•†.....Tipton	E. A. Mock.
Wingate*•† .Montgomery	See Crawfordsville.
Winslow*•† ..... Pike	M. M. Rice.
Wolcott*•† .....White	George F. Baker.
Wolcottville*•†.Lagrange	Isaac Collins.
Worthington*•† ..Greene	H. C. Shaw.
Zionsville*•† .....Boone	C. H. Beamer.

INDIAN TERRITORY.

Town and County.	Name.
Afton*•†Cherokee Nation	J. S. Truitt.
Ardmore*•† Chick's'wNa.	POTTERF & BOWMAN. Refer to City National Bank.
Atoka*•† ChoctawNation	See Muscogee
Bristow..... Creek	See Stroud, Okl. Ter.
Caddo*•†.... Choctaw Na.	Charles K. McPherson.
Checotah*•†... Creek Na.	See Muscogee.
Chelsea*•†..Cherokee Na.	D. G. Elliott.
Chickasha*•† Ch'k's'wNa.	WELBORNE & SHEPHERD.
Claremore*•† Cher'k'eNr.	DAVENPORT & HALL.
Comanche*•†Ch'k's'w Na.	See Duncan.
Davis*•† ..Chickasaw Na.	H W. Fielding.
Duncan*•†.Chickasaw Na.	Wolverton & March.
Durant*•†• ..Choctaw Na.	See South McAlester.
Eufaula*•†. Creek Nation	E. I. O'Reilly.
Fairland*•† Cherokee Na.	See Claremore.
Holdenville*•†.Creek Na.	See South McAlester.
Lehigh*•†...Choctaw Na.	A. T. West.
Marietta*•†ChickasawNa.	B. C. Logsdon.
Marlow*•† Chickasaw Na.	W. A. Proctor.
Miami*•† .....Peoria Na.	H. H. McCluer.
Minco*•†..Chickasaw Na.	R. Bond.
Muscogee*•†Creek Nation	T. A. SANSON, JR.
Nowata*•†. Cherokee Na.	E. B. Lawson.
▲Okmulgee*.Creek Nation	See Muscogee.
Pauls Valley*•†C'k's'wNa.	BLANTON & WOLFE.
Purcell*•†.Chickasaw Na.	GEORGE M. MILLER.
Rush Springs*•†Ch'kasaw	See Marlow.
Ryan*•†...Chickasaw Na.	K. E. Morris.
▲S. McAlester*•†Ch't'wNa.	MANSFIELD, McMURRAY & CORNISH.
Sapulpa*•†..... Creek Na.	See Tulsa.
▲Tahlequah*.Cherokee Na.	John P. Buster.
▲Tishomingo*.C'kas'w Na.	Treadwell & Lucas.
Tulsa*•†....Creek Nation	Poe & Campbell.
Vinita*•† ...Cherokee Na.	W. H. KORNEGAY.
Wagoner*•† Creek Nation	Watts & Watts.
▲Wewokas*..Seminole Na.	See Muscogee.
Wynnew'd*•† C'kas'w Na.	CYRUS G. KEAN.

IOWA.

Town and County.	Name.
Ackley*•† .....Hardin	J. S. Roberts.
Adair*•† .....Adair	S. B. Gwin.
▲Adel*•† .....Dallas	P. S. HARRIS.
Afton*•† .....Union	H. P. Armitage.
Ainsworth*•†Washington	See Washington.
Akron*•†.....Plymouth	M. A. Agnes.
▲Albia*•† .....Monroe	W. A. NICHOL.
Alden*•†.....Hardin	Furry Bros.
Alexander•† ....Franklin	See Hampton.
▲Algona*•†.....Kossuth	SULLIVAN & McMAHON.
Allerton*•† ..... Wayne	D. D. Shirley.
▲Allison*•†.....Butler	W. S. Montgomery.
Almoral•† .....Delaware	See Manchester.
Alta*•† .....BuenaVista	H. F. Schultz.
Altavista*•†...Chickasaw	See New Hampton.
Alton*•† .....Sioux	G. W. Pitts.
Altoona*•† .....Polk	See Des Moines.
Alvord*• .....Lyon	J. D. Stewart.
Ames*•† .....Story	G. A. Underwood.
▲Anamosa*•† .....Jones	C. M. BROWN.
Anita*•†.....Cass	Walter E. Haynes.
Anthon*•†.....Woodbury	Walling & Olsson.
Aplington*•†.....Butler	F. B. Royce.
Arcadia*•†.....Carroll	See Carroll.
Archer*•† .....O'Brien	See Primghar.
Arion*•†.....Crawford	See Charter Oak.
Arlington*•†..... Fayette	James Cooney.
Armstrong*•†....Emmett	I. M. Prichard.
Arthur*•† .....Ida	See Ida Grove.
Ashton*•† .....Osceola	See Sibley.
Atkins*•† .....Benton	See Vinton.
▲Atlantic*•† ..... Cass	JAMES B. BRUFF.
▲Audubon*•†.....Audubon	JOHN H. MOSIER.
Aurelia*•† .....Cherokee	T. B. Parker, Jr.
Aurora*•† .....Buchanan	See Independence.
Avoca*•†..Pottawattamie	J. L. Blanchard.
Ayrshire*•† .....Palo Alto	See Emmetsburg.
Badger*•† ..... Webster	See Fort Dodge.
Bagley*•† ..... Guthrie	See Guthrie Center.
Bancroft*•† .....Kossuth	P. M. Barslow.
Barnes*•† ..... Mahaska	E. B. Skinner.
Barnum*•†.....Webster	See Fort Dodge.
Bartlett*•† .....Fremont	See Hamburg.
Batavia*•† .....Jefferson	M. B. Sparks.
Battle Creek*•†.....Ida	H. L. Hastings.
Baxter*•† .....Jasper	See Newton.
Bayard*•†.....Guthrie	M. J. Hallinan.
Beaconsfield*•† .Ringgold	See Mount Ayr.
Beaman*•† .....Grundy	See Grundy Center.
▲Bedford*•†.....Taylor	FLICK & JOHNSTON.
Belle Plaine*•†....Benton	T. H. MILNER.
Bellevue*•† .....Jackson	Cole & Cole.
Belmond*•† .....Wright	BRADFORD KNAPP.
Bennett*•†.....Cedar	William Bierkamp.
Birmingham*•† Van Bur'n	W. S. Allen.
Blairsburg*•†...Hamilton	See Webster City.
Blairstown*•† .....Benton	P. H. Lynch.
Blanchard*•† .....Page	Frank Hooker.
Blencoe*•†.....Monona	See Onawa.
Blockton*•†.....Taylor	FRANK WISDOM.
▲Bloomfield*•†.....Davis	S. S. CARRUTHERS.
Bode*•† .....Humboldt	See Humboldt.
Bonaparte*•†..Van Buren	See Keokuk.
Bondurant*•† .....Polk	See Des Moines.
▲Boone*•† .....Boone	WHITAKER & DALE.
Boyden*•† ..... Sioux	John Connell.
Braddyville*•† ..... Page	See Clarinda.
Bradgate*•†....Humboldt	See Humboldt.
Brayton*•† .....Audubon	James E. Bruce.
Breda*•†.....Carroll	See Carroll.
Bridgewater*•†.....Adair	See Greenfield.
Brighton*•†...Washington	See Washington.
Bristow*•† .....Butler	See Allison.
Britt*•† .....Hancock	John F. Thompson.
Brooklyn*•†...Poweshiek	John F. Talbott.
Brush Creek.....Fayette	See Arlington.
Buffalo Cent'r*•†Win'b'go	Patterson & Gordon.
▲Burlington*•†.Des Moines	SEERLEY & CLARK. Refer to German-American Savings Bank.
Burt*•†.....Kossuth	See Algona.
Bussey*•†.....Marion	Theodore West.
Calamus*•†.....Clinton	See Clinton.
Callender*•†.....Webster	E. O. Fitz.
Calmar*•† ... Winneshiek	J. B. Kaye.
Calumet*•†.....O'Brien	See Primghar.
Cambridge*•† .....Story	M. M. Keller.
Cantril*•† .....Van Buren	Henry T. Cox.
Carlisle*•†.....Warren	See Indianola.
▲Carroll*•† ..... Carroll	F. M. POWERS.
Carson*•†.Pottawattamie	Ira Stitt.
Cascade*•† .....Dubuque	J. C. Kelly.
Casey*•† .....Guthrie	A. M. Fagan.
Castana*•†.....Monona	See Onawa.
Cedar Falls*•†BlackHawk	J. C. SCOTT.
Cedar Rapids*•†.....Linn	U. C. BLAKE. Attorney for Cedar Rapids Savings Bank. Also refers to Merchants National Bank.
Center Point*•†.....Linn	H. C. Pruitty.
▲Centerville*•†.Appanoose	VERMILION & VALENTINE.
Central City*•† .....Linn	See Cedar Rapids.
▲Chariton*•†.....Lucas	F. M. STUART.
▲Charles City*•†.....Floyd	ELLIS & ELLIS.
Charlotte*•† .....Clinton	See Clinton.
Charter Oak*•†.Crawford	Harding & Harding.
Chattsworthe†.....Sioux	See Hawarden.
Chelsea*•†.....Tama	See Toledo.
▲Cherokee*•† ....Cherokee	THOMAS McCULLA.
Chester*•†.....Howard	See Cresco.
Churdan*•†.....Greene	N. F. Bates.
Cincinnati*•†...Appanoose	J. C. McDonald & Bro.
Clare*•† .....Webster	See Fort Dodge.
Clarence*•† .....Cedar	George McLeod.
▲Clarinda*•† ..... Page	T. E. CLARK.
▲Clarion*•†..... Wright	NAGLE & NAGLE.
Clarksville*•†.....Butler	C. G. Burling.
Clearfield*•† .....Taylor	J. R. Plummer.
Clear Lake*•†Cerro Gordo	D. W. HURN.
Cleghorn*•† ....Cherokee	See Sioux City.
Clermont*•† .....Fayette	William Larrabee, Jr.
▲Clinton*•†.....Clinton	CHASE & SEAMAN. Long distance Bell telephone, No. 88. References: City National Bk; Chicago, Northern Trust Co.
Clio*•†.....Wayne	See Corydon.
Coggon*•† .....Linn	Henry Troy.
Coin*•†.....Page	B. V. Draper.
Colesburg* .....Delaware	See Manchester.
Colfax*•† .....Jasper	G. M. Tripp.
College Springs* ....Page	J. R. Priest.

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Town and County.	Name.
Collins*† .....Story	See Rhodes.
Colo*†.....Story	See Nevada.
Columbus Junc.*†Louisa	F. M. MOLSBERRY.
Conrad*† .....Grundy	W. A. Eckles.
Conway*†.....Taylor	A. A. Leachey.
Coon Rapids*†...Carroll	J. W. Lee.
▲Corning*† .....Adams	D. H. MEYERHOFF.
Correctionville*† Wo'd'y	Earl Edmunds.
Corwith*†.....Hancock	C. R. Wood.
▲Corydon*†.....Wayne	HART & POSTON.
▲Council Bluffs*†Pottaw'e	JOHN M. GALVIN.
Crawfordsville*† Wash'n	See Washington.
▲Cresco*† .....Howard	REED & REED.
▲Creston*† .....Union	SULLIVAN & SULLIVAN.
Crystallake* ....Hancock	See Garner.
Cumberland*†.....Cass	Curtis, Follett & Curtis.
Curlew*† .....Palo Alto	See Emmetsburg.
Cushing*† ....Woodbury	See Holstein.
Cylinder*† .....Palo Alto	See Emmetsburg.
▲Dakotah*†.....Humboldt	A. D. Bicknell.
Dallas Center*† ...Dallas	See Adel.
Dana*† .....Greene	See Jefferson.
Danbury*† ...Woodbury	C. W. Piersol.
Danville*†...Des Moines	See Burlington.
▲Davenport*† .....Scott	WM. HOERSCH. Refers to any Davenport bank, city or county officer, or mercantile house.
Davis City*† .....Decatur	J. H. Kling.
Dayton*† .....Webster	J. H. Lindberg.
Decatur*† .....Decatur	JOHN S. SHIELD.
▲Decorah*† ..Winneshiek	H. F. BARTHELL.
Dedham*† .....Carroll	See Carroll.
Deep River*†.Poweshiek	See Montezuma.
Defiance*† .....Shelby	See Harlan.
Delhi*† .....Delaware	E. C. Perkins.
Delmar*† .....Clinton	See Clinton.
Delta*† .....Keokuk	See Sigourney.
▲Denison*† .....Crawford	I. V. JACKSON.
Derby*† .....Lucas	J. A. Penick.
¶▲Des Moines*† .....Polk	BAILY, BALLREICH & PRESTON. Corporation and insurance law. Commercial collections and bankruptcy practice a specialty. References: Any bank in the city.
" ..... "	DALE, ALLEN & PATTON. Bradstreet's local attorneys. References: Central State Bank; Marquardt Savings Bank.
De Soto*† .....Dallas	See Adel.
De Witt*† .....Clinton	R. B. WOLFE.
Dexter*† .....Dallas	E. T. Short.
Diagonal*† .....Ringgold	E. H. Stringham.
Dickens*† .....Clay	T. J. O'Donnell.
Dixon*† .....Scott	See Wheatland.
Doliver .....Emmet	See Armstrong.
Donnellson*† .....Lee	See Fort Madison.
Doon*† .....Lyon	John P. Tinley.
Dow City*† ....Crawford	See Denison.
Dows*† .....Wright	I. C. Fenninger.
▲Dubuque*† .... Dubuque	LYON & LYON. Refer to any bank or jobber in Dubuque.
Dumont*† .....Butler	See Allison.
Duncombe*† ....Webster	See Ft. Dodge.
Dunkerton*† Blackhawk	See Waterloo.
Dunlap*† .....Harrison	Stanley E. Wilmot.
Durant*† .....Cedar	D. H. Smoke.
Dyersville*† ....Dubuque	A. M. UTT.
Dysart*† .....Tama	See Vinton.
Eagle Grove*† ...Wright	McGRATH & BRYAN.
Earlham*† .....Madison	C. B. Johnson.
Earling*† .....Shelby	See Harlan.
Earlville*† .....Delaware	W. I. Millen.
Early*† .....Sac	See Sac City.
East Peru*.....Madison	See St. Charles.
Eddyville*† .....Wapello	W. R. Nelson.
Edgewood*† .....Clayton	L. B. Blanchard.
Elberon*† .....Tama	E. P. Scrable.
Eldon*† .....Wapello	J. E. Varnum.
▲Eldora*† .....Hardin	H. L. HUFF.
Eldridge*† .....Scott	See Davenport.
Elgin*† .....Fayette	L. J. Paldo.
▲Elkader*† .....Clayton	W. A. Preston.
Elkport*† .....Clayton	See Elkader.
Elliott*† ...Montgomery	T. W. Craig.
Ellston*† .....Ringgold	See Diagonal.
Ellsworth*† .....Hamilton	See Webster City.
Elma*† .....Howard	H. L. Spaulding.
Emerson*† .....Mills	See Carson.
▲Emmetsburg*† Palo Alto	C. E. COHOON.
Epworth*† .....Dubuque	See Dubuque.
Essex*† .....Page	John S. Holland.
▲Estherville*† .....Emmet	GEORGE W. ADAMS.
▲Everly*† .....Clay	M. Fell.
Extra*† .....Audubon	W. R. Copeland.
Fairbank*† ....Buchanan	See Independence.
▲Fairfield*† ..... Jefferson	ROLLIN J. WILSON.
Farley*† .....Dubuque	See Dyersville.

Town and County.	Name.
Farmington*† Van Buren	W. D. McCORMICK.
Farnhamville*† .Calhoun	See Rockwell City.
Farragut*† .... Fremont	See Hamburg.
Fayette*† .....Fayette	T. D. Peterman.
Fenton .....Kossuth	See Algona.
Fertile* ..... Worth	See Northwood.
Floyd*† .....Floyd	See Charles City.
Fonda*† .....Pocahontas	W. H. Healy.
Fontanelle*† .....Adair	Charles T. Launder.
▲Forest City*† Winnebago	L. O. HATCH.
Ft. Atkinson*† Win'eshi'k	See Decorah.
▲Fort Dodge*† ...Webster	FRANK FARRELL.
▲Fort Madison*† .....Lee	HENRY S. BUESCHER.
Foster*† .....Monroe	See Albia.
Fostoria*..... Clay	See Spencer.
Fredericksb'g*† Chick'w	See New Hampton.
Fremont*† ..... Mahaska	See Oskaloosa.
Galt*† .....Wright	See Clarion.
Galva*† .....Ida	C. B. Mote.
Garden Grove*. Decatur	S. H. Amos.
Garner*† ..... Hancock	Ramsey & Blackstone.
Garrison*† ..... Benton	See Vinton.
Garwin*† ..... Tama	R. P. Fitzgerald.
George*† ..... Lyon	L. Vogt.
Germania*† ..... Kossuth	E. O. Fitz.
Gilman*† ..... Marshall	See Marshalltown.
Gilmore City*† Pocahon's	L. E. England.
Gladbrook*† ..... Tama	G. L. Wilbur.
▲Glenwood*† ..... Mills	E. B. WOODRUFF.
Glidden*† ..... Carroll	K. W. Marean.
Goldfield*† .....Wright	W. C. Dewel.
Goodell*† ..... Hancock	W. O. Butterfield.
Gowrie*† .....Webster	J. Y. STIER.
Graettinger*† ..Palo Alto	See Emmetsburg.
Grafton*† .....Worth	See Northwood.
Grand Junction*† Greene	W. W. Turner.
Grand River*† ..Decatur	See Leon.
Granville*† ..... Sioux	See Orange City.
Gravity*† ..... Taylor	Charles Morris.
Gray*..... Audubon	See Audubon.
Greeley*† ..... Delaware	See Manchester.
Greene*† ..... Butler	E. W. Soesbe.
▲Greenfield*† ..... Adair	J. A. STOREY.
Grimes*† .....Polk	See Des Moines.
Grinnell*† ....Poweshiek	HAINES & LYMAN.
Griswold*† ..... Cass	Bryant & Bryant.
▲Grundy Center*† Grundy	R. J. WILLIAMSON.
▲Guthrie Center*† Guthrie	JOHN W. FOSTER.
Guttenburg*• ..... Clayton	W. C. Lewis.
Halbur*† ..... Carroll	See Carroll.
Hamburg*† .....Fremont	Hammond & Stevens.
▲Hampton*† .....Franklin	JOHN M. HEMINGWAY.
Hancock*† Pottawatomie	See Avoca.
Hanlontown ..... Worth	See Northwood.
Hardy*† ..... Humboldt	See Livermore.
▲Harlan*† ..... Shelby	T. R. MOCKLER.
Harper*† ..... Keokuk	See Sigourney.
Harris*† ..... Osceola	Dean & Belknap.
Hartley*† ..... O'Brien	J. W. WALTER.
Hastings*† ..... Mills	See Glenwood.
Havelock*† ..Pocahontas	See Pocahontas.
Hawarden*† ..... Sioux	JOHN B. VAN DYKE.
Hawkeye*† ..... Fayette	Y. E. Dibble.
Hayfield*† ..... Hancock	See Garner.
Hazleton*† ... Buchanan	E. R. Prindle.
Hedrick*† ..... Keokuk	JOHN T. BROOKS.
Henderson*† ..... Mills	See Glenwood.
Holstein*† ..... Ida	R. H. Smith.
Hopkinton*† .. Delaware	See Delhi.
Hornick*† ... Woodbury	See Sioux City.
Hosper*† ..... Sioux	See Orange City.
Hubbard*† ..... Hardin	E. R. Seaton.
Hudson*† ...Black Hawk	See Waterloo.
Hull*† ..... Sioux	See Sheldon.
Humboldt*† .. Humboldt	PROUTY, COYLE & PROUTY.
Humeston*† ..... Wayne	Poston & Aten.
Huntington ..... Emmet	See Armstrong.
▲Ida Grove*† ..... Ida	HOMER S. BRADSHAW.
Imogene*† ..... Fremont	See Hamburg.
▲Independence*† Buchan'n	COOK & LEACH.
▲Indianola*† ..... Warren	O. C. BROWN.
Inwood*† ..... Lyon	See Rock Rapids.
Ionia*† ..... Chickasaw	See New Hampton.
Iowa City*† .....Johnson	A. E. SWISHER.
Iowa Falls*† .....Hardin	A. M. BRYSON.
Ireton*† ..... Sioux	S. H. Carr.
Irwin*† ..... Shelby	See Harlan.
Jamaica* ..... Guthrie	See Perry.
Janesville*† ..... Bremer	M. B. Dougherty.
▲Jefferson*† ..... Greene	OWEN LOVEJOY.
Jesup*† ..... Buchanan	James Dalton.
Jewell* ..... Hamilton	J. M. Blake.
Jolley*† ..... Calhoun	See Rockwell City.
Kalona*† .... Washington	W. H. Palmer.
Kanawha ..... Hancock	See Britt.
Kamrar*† ..... Hamilton	See Webster City.
Kellerton*† .... Ringgold	W. W. Peasley.
Kellogg*† ..... Jasper	E. M. Ives.
Kensett*† ..... Worth	See Northwood.

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Town and County.	Name.
Kent*† ..... Union	See Creston.
▲Keokuk*† ..... Lee	HAZEN I. SAWYER. Refers to Keokuk Savings Bank.
▲Keosauqua*•†. Van Buren	MITCHELL & SLOAN.
Keota*† ..... Keokuk	See Sigourney.
Keswick*† ..... Keokuk	See Sigourney.
Keystone*† ..... Benton	See Blairstown.
Kingsley*† .... Plymouth	John M. Wormley.
Kiron* ..... Crawford	See Denison.
Kirkman*† ..... Shelby	See Harlan.
Klemme*† ..... Hancock	See Garner.
Knowlton*† .... Ringgold	See Block'on.
▲Knoxville*† ..... Marion	G. W. Crozier.
Lacona*† ..... Warren	See Indianola.
Ladora*† ..... Iowa	See Marengo.
Lake City*† ..... Calhoun	HUTCHISON & JACOBS.
Lake Mills*† . Winnebago	L. W. Torgeson.
Lake Park*† .. Dickinson	W. S. King.
Lake View*† ..... Sac	See Sac City.
Lamoni*† ..... Decatur	R. P. Olsen.
Lamont*† ..... Buchanan	See Independence.
Lamotte*† ..... Jackson	See Maquoketa.
Lansing*• ..... Allamakee	J. H. Trewin.
La Porte City*† Bl'k H'wk	S. T. Mears.
Larchwood*† ..... Lyon	W. T. Ryan.
Larrabee*† ..... Cherokee	A. R. Molyneux.
Latimer*† ..... Franklin	See Hampton.
Laurens*† ... Pocahontas	J. H. ALLEN.
Lawler*† ..... Chickasaw	Wm. H. Parker.
Ledyard*† ..... Kossuth	See Algona.
Leeds*† ..... Woodbury	See Sioux City.
Lehigh*† ..... Webster	G. D. Thompson.
▲Le Mars*† ..... Plymouth	E. T. BEDELL.
Lenox*† ..... Taylor	A. J. Johnson.
▲Leon*† ..... Decatur	V. R. McGINNIS.
Leroy*† ..... Decatur	See Leon.
Lester* • ..... Lyon	J. L. Mitchell.
Letts*† ..... Louisa	P. T. McVay.
Lewis*† ..... Cass	F. J. Macomber.
Lime Spring*† .... Howard	C. N. Flagler.
Linden*† ..... Dallas	See Adel.
Lineville*† ..... Wayne	J. F. Duff.
Linn Grove*† Buena Vista	C. L. Ward.
Lisbon*† ..... Linn	W. M. Whittemore.
Liscomb*† ..... Marshall	See Marshalltown.
Little Rock*† ..... Lyon	See Rock Rapids.
Little Sioux* .... Harrison	L. H. Bassett.
Livermore*† .. Humboldt	F. M. Miles.
▲Logan*† ..... Harrison	L. R. BOLTER & SONS.
Lohrville*† ..... Calhoun	William Towers.
Lone Rock ..... Kossuth	See Algona.
Lone Tree*† .... Johnson	See Iowa City
Lorimor*† ..... Union	Wisdom & Shatto.
Lost Nation*† .... Clinton	See Clinton.
Lovilia*† ..... Monroe	See Albia.
Lowden*† ..... Cedar	D. D. McGillivray.
Lucas*† ..... Lucas	J. C. Baker, Jr.
Lu Verne*† ..... Kossuth	Charles W. Goodwin.
Lynnville*† ..... Jasper	Joseph Arnold.
Lyons*† ..... Clinton	See Clinton.
Macedonia*† Pot'w't'mie	J. C. Rayburn.
Madrid*† ..... Boone	J. W. Near.
Magnolia* ..... Harrison	See Logan.
Malcolm*† ..... Poweshiek	H. E. Boyd.
Mallard*† ..... Palo Alto	See Emmersburg.
Malvern*† ..... Mills	D. E. WHITFIELD.
▲Manchester*† .. Delaware	BRONSON & CARR.
Manilla*† ..... Crawford	See Denison.
Manly* ..... Worth	See Northwood.
Manning*† ..... Carroll	THOMAS H. BOYLAN.
Manson*† ..... Calhoun	B. B. FOSTER.
Mapleton*† ..... Monona	Chrisman & Chrisman.
▲Maquoketa*† .... Jackson	C. W. FARR.
Marathon*† . Buena Vista	See Storm Lake.
Marble Rock*† ..... Floyd	C. F. Beelar.
Marcus*† ..... Cherokee	J. E. Jones.
▲Marengo*† ..... Iowa	THOMAS STAPLETON.
▲Marion*† ..... Linn	GIFFEN & VORIS.
Marne*† ..... Cass	See Atlantic.
▲Marshalltown*† Marshall	J. M. WHITAKER. Refers to any bank in the city.
Martinsburg*† .. Keokuk	See Sigourney.
▲Mason City*† . Cerro G'do	BLYTHE & MARKLEY.
Masonville*† ... Delaware	See Manchester.
Massena*† ..... Cass	Temple & Temple.
Matlock*† ..... Sioux	See Orange City.
Maurice*† ..... Sioux	See Orange City.
Maxwell*† ..... Story	E. H. Addison.
Maynard*• ..... Fayette	See Oelwein.
McCallsburg*† ..... Story	F. H. Noble.
McGregor*† ..... Clayton	A. Chapin.
McIntire*† ..... Mitchell	See Riceville.
Mechanicsville*† .. Cedar	W. H. Smith.
Mediapolis*† . Des Moines	J. H. Scott.
Melbourne*† .... Marshall	See Marshalltown.
Melrose*† ..... Monroe	See Albia.
Menlo*† ..... Guthrie	See Stuart.
Meriden*† ..... Cherokee	See Cherokee.
Merrill*† ..... Plymouth	W. J. Lawrence.

Town and County.	Name.
Meservey*† . Cerro Gordo	See Mason City.
Miles*† ..... Jackson	See Sabula.
Milford*† ..... Dickinson	J. L. Bascom.
Miller*† ..... Hancock	See Garner.
Milo*† ..... Warren	G. W. Burgess.
Milton*† ..... Van Buren	See Keosauqua.
Minburn*† ..... Dallas	See Adel.
Minden*† Pottawattamie	John W. Crow.
Mingo*† ..... Jasper	See Newton.
Missouri Valley*• Har'sn	C. W. KELLOGG.
Mitchell*† ..... Mitchell	See Osage.
Mitchellville*† ..... Polk	F. W. Swearingen.
Modale*† ..... Harrison	See Missouri Valley.
Mondamin*† ... Harrison	L. C. Brown.
Monona*† ..... Clayton	See Postville.
Monroe*† ..... Jasper	J. Kipp & Son.
▲Montezuma*• † Poweshiek	CLARK & CLARK.
Monticello*† ..... Jones	M. W. HERRICK.
Montour*† ..... Tama	C. J. Stevens.
Moorhead* ..... Monona	See Onawa.
Moravia*† .... Appanoose	A. B. Horn.
Morning Sun*† ... Louisa	Courts & Curran.
Moulton*† ... Appanoose	J. R. Barkley.
Mount Auburn*† . Benton	See Vinton.
▲Mount Ayr*† .. Ringgold	R. F. ASKREN.
▲Mount Pleasant*†. Henry	BABB & BABB.
Mount Union*† ... Henry	See Mount Pleasant.
Mount Vernon*• ..... Linn	Charles W. Kepler.
Moville*† ..... Woodbury	See Kingsley.
Murray*• † ..... Clarke	A. B. Miller.
▲Muscatine*† .. Muscatine	JAYNE & HOFFMAN.
Mystic*† ..... Appanoose	K. E. LEIGHTON.
Nashua*† ..... Chickasaw	Springer, Clary, & Yarger.
Nemaha ..... Sac	See Odebolt.
Neola*† .. Pottawattamie	J. G. Bardsley.
▲Nevada*† ..... Storey	GEORGE W. DYER.
New Albin*† . Allamakee	See Waukon.
Newell*† .... Buena Vista	I. W. Bane.
Newhall*† ..... Benton	See Blairstown.
▲New Hampton*† Ch'kasa	J. W. SANDUSKY.
New Hartford*† .. Butler	See Allison.
New Liberty*• ..... Scott	See Durant.
New London*† .... Henry	L. W. Chrissinger.
New Market*† .... Taylor	See Clarinda.
New Providence* . Hardin	See Eldora.
New Sharon*† .. Mahaska	See Oskaloosa.
▲Newton*† ..... Jasper	W. G. CLEMENTS.
New Virginia*† .. Warren	W. J. Davidson.
Nichols*† ..... Muscatine	See West Liberty.
Nodaway*† ..... Adams	See Villisca.
Nora Springs*† .... Floyd	Fred Haynes.
North English*† .... Iowa	J. D. Butler.
▲Northwood*† ..... Worth	M. A. Zollinger.
Norwalk*† ..... Warren	See Indianola.
Norway*† ..... Benton	See Bellefontaine.
Oakland*† Pottawatt'mie	A. B. Johns.
Oakville*† ..... Louisa	See Wapello.
Ocheyedan*† .... Osceola	See Sibley.
Odebolt*† ..... Sac	W. A. Helsell.
Oelwein*† ..... Fayette	ANDERS & ELLIOTT.
Ogden*† ..... Boone	E. M. Andrews.
Olden*† ..... Henry	See Mt. Pleasant.
Olin*† ..... Jones	B. J. Lancamp.
▲Onawa*† ..... Monona	CHARLES E. UNDERHILL.
Onslow*† ..... Jones	See Anamosa.
▲Orange City*† ..... Sioux	G. W. PITTS.
Orient*† ..... Adair	See Greenfield.
▲Osage*† ..... Mitchell	GALEN F. HUMBERT.
▲Osceola*† ..... Clarke	WILLIAM B. TALLMAN.
▲Oskaloosa*† ..... Mahaska	W. W. HASKELL.
Ossian*† ..... Winneshiek	M. J. Carter.
Oto*† ..... Woodbury	Cutting & Willett.
Ottosen*† ..... Humboldt	See Dakota.
▲Ottumwa*† ..... Wapello	E. E. McELROY. Refers to First and Ottumwa National banks.
Oxford*† ..... Johnson	P. R. Ford.
Oxford Junction*† . Jones	O. J. Felton.
Packwood*† .... Jefferson	See Fairfield.
Panama*† ..... Shelby	See Harlan.
Panora*† ..... Guthrie	J. W. Morris.
Parkersburg*† .... Butler	Cartright, Arbuckle & Evans.
Parnell*† ..... Iowa	See Williamsburg.
Paton*† ..... Greene	See Jefferson.
Paullina*† ..... O'Brien	David Algyer.
Pella*† ..... Marion	P. H. BOUSQUET.
Percival*† ..... Fremont	See Hamburg.
Perry*† ..... Dallas	CARDELL & GIDDINGS.
Persia*† ..... Harrison	See Avoca.
Peterson*† ..... Clay	E. W. Fillmore.
Pierson*† ..... Woodbury	See Correctionville.
Pilot Mound*† ..... Boone	See Boone.
Pioneer*† ..... Humboldt	See Gilmore City.
Plainfield*† ..... Bremer	See Waverly.
Pleasanton*† .... Decatur	See Leon.
Pleasantville*† .. Marion	See Knoxville.
Plover*† ..... Pocahontas	See Rolfe.
Plymouth*† Cerro Gordo	See Mason City.
▲Pocahontas* . Pocahontas	W. C. Ralston.
Pomeroy*† ..... Calhoun	D. M. Kelleher.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Popejoy*†.....Franklin	J. H. Popejoy.
Portsmouth*†.....Shelby	See Harlan.
Postville*†.....Allamakee	William Shepherd.
Prairie City*†.....Jasper	Clements & Arnold.
Prescott*†.....Adams	See Corning.
Preston*†.....Jackson	A. L. Bartholomew.
▲Primghar*†.....O'Brien	O. H. MONTZHEIMER.
Promise City*† .. Wayne	See Corydon.
Pulaski*†..... Davis	See Bloomfield.
Quimby*†.....Cherokee	See Cherokee.
Radcliffe*†.....Hardin	Frank H. Noble.
Randall*†..... Hamilton	See Webster City.
Randolph*†.....Fremont	See Sidney.
Redding*†.....Ringgold	J. M. Bellamy.
Redfield*†.....Dallas	See Adel.
▲Red Oak*†..Montgomery	R. W. BEESON.
Reinbeck*†.....Grundy	S. W. DeWolf.
Remsen*†.....Plymouth	E. S. Lloyd.
Renwick*▪..... Humboldt	See Humboldt.
Rhodes*†.....Marshall	Thomas Watts.
Riceville*†.....Mitchell	B. N. Hendricks.
Richland*†.....Keokuk	P. L. Moorman.
Ridgeway*†Winneshiek	W. H. Klemme.
Ringsted.....Emmet	See Estherville.
Rippey*†.....Greene	See Perry.
Riverside*†Washington	See Washington.
Riverton*†..... Fremont	W. H. Norcutt.
Rockford*†.....Floyd	C. S. Moore.
▲Rock Rapids*†.....Lyon	GREENLEAF & GREENLEAF.
Rock Valley*†.. Sioux	O. G. Reiniger.
Rockwell*†Cerro Gordo	Campbell & Kehoe.
▲Rockwell City*†Calhoun	M. W. FRICK.
Rodman*†.....Palo Alto	See Ruthven.
Rodney*†.....Monona	See Mapleton.
Roland*†..... Story	See Nevada.
Rolfe*†.....Pocahontas	S. H. Kerr.
Rowan*†.....Wright	See Clarion.
Rudd*†..... Floyd	See Charles City.
Russell*†..... Lucas	See Chariton.
Ruthven*▪.....Palo Alto	WM. A. O'DONNELL.
Rutland*†.....Humboldt	See Dakotah.
Ryan*†.....Delaware	See Manchester.
Sabula*†.....Jackson	George K. Hilsinger.
▲Sac City*†.....Sac	MILES W. NEWBY.
Salem*†..... Henry	F. S. Bell.
Salix*†.....Woodbury	See Sioux City.
Sanborn*†.....O'Brien	C. A. Babcock.
Schaller*†.....Sac	A. P. Searle.
Schleswig.....Crawford	See Denison.
Scranton*†.....Greene	Clark & Cressler.
Sexton*†..... Kossuth	See Algona.
Seymour*†.....Wayne	See Corydon.
Shannon City*†.. Union	See Creston.
Sharpsburg*..... Taylor	See Bedford.
Sheffield*†..... Franklin	C. F. Johnston.
Shelby*†.....Shelby	W. S. Wickersham.
Sheldahl*†..... Polk	See Des Moines.
Sheldon*†.....O'Brien	G. T. WELLMAN.
Shell Rock*†.....Butler	G. A. McIntyre.
Shellsburg*†.....Benton	See Vinton.
Shenandoah*†.....Page	W. P. FERGUSON.
▲Sibley*†.....Osceola	G. W. LISTER.
▲Sidney*†.....Fremont	W. E. Mitchell.
▲Sigourney*†..... Keokuk	C. M. BROWN.
Silver City*†.....Mills	See Glenwood.
Sioux Center*†.....Sioux	See Orange City.
▲Sioux City*†..Woodbury	QUICK & CARTER. Attorneys for Webb Bros. Co., Sioux City. Reference: Security National Bank. Notary in office
Sioux Rapids*†.Buena V.	D. F. Johnson.
Slater*†.....Story	S. O. Wald.
Sloan*†.....Woodbury	W. D. Buckley.
Smithland*†..Woodbury	See Oto.
Solon*†.....Johnson	See Iowa City.
South English*†.Keokuk	See Sigourney.
▲Spencer*†.....Clay	CORY & BEMIS.
▲Spirit Lake*†..Dickinson	Cory, Arnold, & Everett.
Springville*▪.....Linn	See Marion.
Stacyville*▪..... Mitchell	See Osage.
Stanhope*†.....Hamilton	See Webster City.
Stanley*†.....Buchanan	See Independence.
St. Ansgar*†.....Mitchell	See Osage.
St. Anthony*†..Marshall	See Marshalltown.
Stanton*†..Montgomery	See Red Oak.
Stanwood*†.....Cedar	See Tipton.
State Center*†..Marshall	James Allison.
St. Benedict.....Kossuth	See Algona.
St. Charles*†....Madison	C.F. Wood & Co.
SteamboatRock*†Hardin	See Eldora.
▲Storm Lake*†..Buena V.	A. D. BAILIE.
Story City*†..... Story	Bartlett & Slaughter.
Stratford*†.....Hamilton	See Webster City.
Strawberry Point*†Cl'ty	A. R. Cole.
Struble*†.....Plymouth	See Le Mars.
Stuart*†..... Guthrie	F. O. HINKSON.
Sully*†..... Jasper	See Newton.
Sumner*†..... Bremer	W. R. McClure.
Superior*†..... Dickinson	See Spirit Lake.
Sutherland*†.... O'Brien	George F. Colcord.
Swaledale*†Cerro Gordo	See Mason City.
Swan*†.....Marion	E. Stout.
Swea City*†.....Kossuth	J. M. Dye.
Tabor*†..... Fremont	L. A. Hill.
Tama*†.....Tama	See Toledo.
Templeton*†.....Carroll	See Carroll.
Terril*.....Dickinson	See Spirit Lake.
Thompson*†..Winnebago	John A. Hyndman.
Thor*†.....Humboldt	See Humboldt.
Thornburg*†.... Keokuk	See Sigourney.
Thornton*†Cerro Gordo	Cliggett & Rule.
Thurman*..... Fremont	See Sidney.
Tingley*†..... Ringgold	See Mt. Ayr.
▲Tipton*†.....Cedar	WRIGHT & WRIGHT.
Titonka.....Kossuth	E. J. Berry.
▲Toledo*†..... Tama	STRUBLE & STIGER.
Traer*†..... Tama	Endicott & Pratt.
Tripoli*†.....Bremer	See Waverly.
Truro*†.....Madison	See New Virginia.
Union*†.....Hardin	E. W. Lundy.
University Place*...Polk	See Des Moines.
Urbana*..... Benton	Fred Wyckoff.
Ute*†.....Monona	Richard & McMaster.
Vail*†.....Crawford	M. V. O'Hare.
Valley Junction*†.. Polk	Herman Raaz.
Van Horne*†..... Benton	See Blairstown.
Vanmeter*†..... Dallas	See Adel.
Van Wert*†..... Decatur	See Garden Grove.
Ventura*... Cerro Gordo	See Mason City.
Victor*†.....Iowa	T. A. Victor.
Villisca*†.. Montgomery	F. P. GREENLEE.
Vincent*†.....Webster	See Ft. Dodge.
▲Vinton*†..... Benton	CATO SELLS.
Volga*†..... Clayton	See Elkader.
Walcott*†..... Scott	See Davenport.
Walker*†.....Linn	See Marion.
Wallingford*†....Emmet	L. Woods.
Wall Lake*†.....Sac	A. B. Barclay.
Walnut*†Pottawattamie	O. Mosher.
▲Wa; ello*†..... Louisa	L. A. & R. L. REILEY.
▲Washington*†.Wash'ton	MARSH W. BAILEY.
Washta*†.....Cherokee	H. L. Loft.
▲Waterloo*†.Black Hawk	MULLAN & PICKETT.
Watkins*†.....Benton	See Marengo.
Waucoma*.....Fayett	J. B. Rockwood.
▲Waukon*†..... Allamakee	D. J. MURPHY.
▲Waverly*†.....Bremer	J. Y. HAZLETT.
Wayland*†..... Henry	See Mt. Pleasant.
Webb.....Clay	See Spencer.
▲Webster City*†Hamilton	A. N. BOEYE.
Weldon*†.....Decatur	See Leon.
Wellman*†..Washington	H. G. Moore.
Wellsburg*†..... Grundy	See Grundy Center.
Wesley*†.....Kossuth	Bonar & Fellows.
West Bend*†.. Palo Alto	G. C. Hoover.
West Branch*†..... Cedar	George C. Hoover.
Westfield*.....Plymouth	J. C. Button.
Westgate*†..... Fayette	See Oelwein.
West Liberty*†.Muscat'e	J. E. McINTOSH.
West Mitchell*▪. Mitchell	See Osage.
West Point*†..... Lee	See Fort Madison.
West Side*†.. Crawford	John C. Suler.
▲West Union*†...Fayette	AINSWORTH & AINSWORTH.
What Cheer*†...Keokuk	T. C. LEGOE.
Wheatland*†.....Clinton	Carroll Bros.
Whiting*†..... Monona	A. M. Bowen.
Whittemore*†.. Kossuth	Welt Miller.
Whitten*†.....Hardin	See Eldon.
Williams*†.....Hamilton	Gade Bros.
Williamsburg*†.... Iowa	THOMAS & THOMAS.
Wilton Jc*....Muscatine	E. P. Ingham.
Winfield*†.....Henry	B. B. Lindly.
▲Winterset*†.....Madison	FREDERICK MOTT.
Winthrop*†...Buchanan	See Independence.
Wiota*†..... Cass	See Atlantic.
Woden.....Hancock	William Doolittle.
Woodbine*†....Harrison	H. F. Johns.
Woodburn*†.....Clarke	See Osceola.
Woodward*†.....Dallas	See Perry.
Woolstock*†.... Wright	L. W Tyrrell.
Worthington*†.Dub'que	See Farley.
Wyoming*†.....Jones	W. I. CHAMBERLAIN.
Yale*†..... Guthrie	I. C. Sheets.
Yarmouth*†.Des Moines	See Mediapolis.
Zearing*†..... Story	See Nevada.

KANSAS.

▲Abilene*†..... Dickinson	H. L. HUMPHREY.
Admire*†..... Lyon	Fremont Miller.
Allen*†..... Lyon	Will Wawman.
▲Alma*†.....Wabaunsee	J. B. BARNES.
Almena*†..... Norton	See Norton.
Alton*†..... Osborne	Brown & Goddard.
Altoona*†..... Wilson	R. O. Graham.
▲Anthony*†..... Harper	H. LLEWELYN JONES.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ▪ Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Arcadia*† ..... Crawford	O. S. Henderson.
Argentine*† .. Wyandotte	See Kansas City, Mo.
Argonia*† ..... Sumner	E. W. Springer.
Arkansas City*† .Cowley	NORMAN BARKER.
Arlington*† ..... Reno	Austin O. Hays.
▲Ashland*† ..... Clark	H. J. Bone.
▲Atchison.*† .... Atchison	WAGGENER, HORTON & ORR. Refer to The First National Bank of Chicago; Exchange National Bank, Atchison.
Athol*† ..... Smith	See Smith Center.
Attica*† ..... Harper	J. D. Bradley.
▲Atwood*† ..... Rawlins	J. P. Noble.
Augusta*† ..... Butler	See El Dorado
Axtell*† ..... Marshall	See Marysville.
Baileyville*† .... Nemaha	See Seneca.
Baldwin*† ..... Douglas	See Lawrence.
Barnard*† ..... Lincoln	See Lincoln.
Barnes*† .... Washington	See Washington.
Baxter Springs*† Chero'e	W. H. Hornor.
Beattie*† ..... Marshall	S. B. Berry.
Belle Plaine*† ... Sumner	Forney & Wilson.
▲Belleville*† ..... Republic	B. T. Bullen.
▲Beloit*†. ..... Mitchell	FRANK A. LUTZ.
Bennington*† .... Ottawa	See Minneapolis.
Bern*†. ..... Nemaha	See Seneca.
Blue Mound*† ..... Linn	C. F. Nessley.
Blue Rapids*† .. Marshall	H. A. Russell.
Bluff City*† ..... Harper	W. T. Cowgill.
Bonner Springs Wy'nd'te	J. A. Blackman.
Bronson*† ..... Bourbon	D. E. Earl.
Bucklin*† ..... Ford	See Dodge City.
Buffalo*† ..... Wilson	See Yates Center.
Burden*† ..... Cowley	S. J. Day.
Burlingame*† ..... Osage	J. T. PRINGLE.
▲Burlington*† ..... Coffey	E. N. CONNAL.
Burr Oak*† ..... Jewell	D. J. Coy.
Burrton*† ..... Harvey	W. L. Dailey.
Bushton*† ..... Rice	G. F. Hauser.
Caldwell*† ..... Sumner	BURNETT & SIMONS.
Caney*† .. Montgomery	Porter & Barr.
Canton*† ..... McPherson	See McPherson.
Carbondale*† ..... Osage	C. T. Neihart.
Cawker City*† .. Mitchell	Clark A. Smith.
Cedar Vale*† Chautauqua	William P. Lynch.
Centralia*† ..... Nemaha	P. L. Burlingame.
Chanute*† ..... Neosho	C. A. COX.
Chapman*† .... Dickinson	See Abilene.
Chase*† ..... Rice	See Lyons.
Cheney*† ..... Sedgwick	See Wichita.
Cherokee*† .... Crawford	E. A. Perry.
Cherryvale*† .Montg'ery	J. W. Holdren.
Chetopa*† ..... Labette	A. R. Bell.
▲Cimarron*† ..... Gray	William Hoover.
Circleville*† ..... Jackson	See Holton.
Claflin*† ..... Barton	See Great Bend.
▲Clay Center*† ..... Clay	GEORGE M. MILEY.
Clearwater*† .. Sedgwick	See Wichita.
Clifton*† .... Washington	Hamilton & Harmon.
Clyde*† ..... Cloud	C. W. VAN DE MARK.
Coffeyville*† .. Montg'ery	DOOLEY & KEITH.
▲Colby*† ..... Thomas	Joseph A. Gill.
▲Coldwater*† .. Comanche	C. M. Myers.
Colony*† ..... Anderson	M. A. Carmichael.
▲Columbus*† .... Cherokee	C. A. McNEILL.
Colwich*† ..... Sedgwick	George W. Steenwood.
▲Concordia*† ..... Cloud	PULSIFER & ALEXANDER.
Conway Springs*† .Sum'r	See Wellington.
Corning*† ..... Nemaha	See Seneca.
▲Cottonwood Falls*† .Ch'e	S. B. WOOD.
▲Council Grove*† .Morris	E. S. BERTRAM.
Courtland*† .... Republic	C. A. Kimball.
Cuba*† ..... Republic	John Brown.
Delphos*† ..... Ottawa	J. W. Barker.
Dentonville*† .Doniphan	See Troy.
Dexter*† ..... Cowley	J. H. Watkins.
▲Dighton*† ..... Lane	J. S. SIMMONS
▲Dodge City*† ..... Ford	SUTTON & MADISON.
Douglass*† ..... Butler	W. P. Knote.
Downs*† ..... Osborne	J. A. Travers.
Dunlap*† ..... Morris	J. B. Lamb.
Edgerton*. ..... Johnson	See Olathe.
Edna*†. ..... Labette	J. S. Hileman & Son.
Effingham*† .... Atchison	See Atchison.
▲Eldorado*† ..... Butler	H. W. SCHUMAKER.
Elk City*† .Montgomery	S. H. Piper.
Ellinwood*† ..... Barton	J. F. Dunn.
Ellis*† ..... Ellis	See Hays.
▲Ellsworth*† ... Ellsworth	IRA E. LLOYD.
Elmdale*† ..... Chase	See Cottonwood Falls.
Elsmore*† ..... Allen	See Iola.
▲Emporia*† ..... Lyon	J. HARVEY FRITH.
Enterprise*† . Dickinson	See Abilene.
▲Erie*† ..... Neosho	J. L. DENISON.
Eskridge*† .. Wabaunsee	J. J. Mitchell.
Eudora*† ..... Douglas	O. G. Richards.
Eureka*† .... Greenwood	D. B. FULLER.
Everest*† ..... Brown	R. C. Jones.
Fairview*† ..... Brown	Newton & Newton.
Fall River*† .Greenwood	See Fredonia.
Florence*† ..... Marion	See Marion.
▲Fort Scott*† .... Bourbon	HULETT & HULETT. Refer to Bank of Fort Scott.
Frankfort*† .... Marshall	Gregg & Gregg.
Frederick*† ..... Rice	See Lyons.
▲Fredonia*† ..... Wilson	WILLITS & COOPER.
Fulton*† ..... Bourbon	J. A. Fritz.
Galena*† ..... Cherokee	JOHN R. SAPP.
▲Garden City*† .... Finney	H. F. Mason.
Gardner*† ..... Johnson	See Olathe.
▲Garnett*† ..... Anderson	N. L. BOWMAN.
Gaylord*† ..... Smith	E. J. Blake.
Geneseo*† ..... Rice	See Lyons.
▲Girard*† ..... Crawford	B. S. GAITSKILL.
Glasco*† ..... Cloud	See Concordia.
Glen Elder*† .... Mitchell	See Beloit.
Goffs*† ..... Nemaha	See Seneca.
▲Goodland*† ..... Sherman	JOHN HARTZLER.
▲Gove*. ..... Gove	O. B. Jones.
▲Great Bend*† ..... Barton	F. V. RUSSELL.
Greeley*† ..... Anderson	See Garnett.
Green*† ..... Clay	See Clay Centre.
Greenleaf*† . Washington	W. P. Mudgett.
▲Greensburg*† ..... Kiowa	JOHN W. DAVIS.
Grenola*† ..... Elk	J. T. Lauter.
Gypsum*† ..... Saline	William Meneley.
Haddam*† .. Washington	R. O. Woody.
Halstead*† ..... Harvey	See Newton.
Hamlin*† ..... Brown	See Hiawatha.
Hanover*† . Washington	H. R. Fulton.
Harper*† ..... Harper	Washbon & Washbon.
Hartford*† ..... Lyon	See Emporia.
Hartland*† ..... Kearney	See Garden City.
Haven*† ..... Reno	See Hutchinson.
Havensville*† . Potta'mie	T. J. Richardson.
▲Hays*† ..... Ellis	REEDER & REEDER.
Hazelton*† ..... Barber	W. C. Alford.
Herington*† .. Dickinson	P. L. Thurman.
Herndon*† ..... Rawlins	See Atwood.
▲Hiawatha*† ..... Brown	MEANS & SMITH.
Highland*† ..... Doniphan	JAMES L. ALLEN.
▲Hill City*† ..... Graham	F. D. Turck.
Hillsboro*† ..... Marion	See Marion.
Hoisington*† ..... Barton	J. B. Prose.
Hollenberg*† Washin'ton	J. T. Thompson.
Hollywood*† .... Ellsworth	See Ellsworth.
▲Holton*† ..... Jackson	J. S. KENOYER.
Hope*† ..... Dickinson	G. B. Barrett.
Horace*† ..... Greeley	See Tribune.
Horton*† ..... Brown	MEANS & SMITH.
▲Howard*† ..... Elk	John Marshall.
▲Hoxie*† ..... Sheridan	W. F. SCHULTHEIS.
▲Hugoton*† ..... Stevens	A. W. Lanskin.
Humboldt*† ..... Allen	G. A. Amos.
Huron*† ..... Atchison	G. W. Stahler.
▲Hutchinson*† ..... Reno	WHITELAW & ROSE.
Idana*† ..... Clay	See Clay Centre.
▲Independence*† Montg'y	LUTHER FREEMAN.
Inman*† ..... McPherson	See McPherson.
▲Iola*† ..... Allen	OSCAR FOUST & SON.
Irving*† ..... Marshall	See Marysville.
Jamestown*† ..... Cloud	F. E. Lane.
Jewell *•. ..... Jewell	D. L. Palmer.
▲Johnson* ..... Stanton	See Ulysses.
▲Junction City*† ... Geary	W. S. ROARK.
▲Kansas City*† Wyandotte	MILLER, BUCHAN & MORRIS.
Kensington*† ..... Smith	J. T. Reed.
Kinsley*† ..... Anderson	S. D. Thittington.
▲Kingman*† ..... Kingman	JOHN E. LYDECKER.
▲Kinsley*† ..... Edwards	W. N. Beezley.
Kiowa*† ..... Barber	A. L. Herr.
Kirwin*† ..... Phillips	W. H. HOLMES.
▲La Crosse*† ..... Rush	H. L. Anderson.
La Cygne*† ..... Linn	M. F. Leasure.
La Harpe*† ..... Allen	See Humboldt.
▲Lakin*† ..... Kearney	Thorpe & Hoskinson.
Lancaster*† .... Atchison	See Atchison.
Lane*† ..... Franklin	L. C. Crittendon.
▲Larned*† ..... Pawnee	W. H. VERNON.
▲Lawrence*† ..... Douglas	F. J. SAVAGE. Refers to Merchants National Bank, Lawrence National Bank, and Watkins National Bank.
▲Leavenworth*† Leaven'h	KELSO & VAN TUYL. Refer to any bank in the city.
Lebanon*† ..... Smith	Jas. R. Lewis.
Lebo*† ..... Coffey	E. R. Evans.
Lehigh*† ..... Marion	See Marion.
Lenora*† ..... Norton	H. R. Tillotson.
Leon*† ..... Butler	Thomas A. Word.
Leona*† ..... Doniphan	See Troy.
Leonardville*† ..... Riley	See Manhattan.
▲Leoti*† ..... Wichita	W. B. Washington.
Le Roy*† ..... Coffey	C. T. High.
▲Liberal*† ..... Seward	J. W. Campbell.
▲Lincoln*† ..... Lincoln	George D. Abel.
Lindsborg*† . McPherson	See McPherson.
Linn*† ..... Washington	See Clifton.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Little River*† ..... Rice	See Lyons.
Logan*† ..... Phillips	T. M. SULLIVAN.
Long Island*† ... Phillips	Giffen Culbertson.
Longton*† ..... Elk	W. C. Boone.
Lost Springs*† ..... Marion	See Marion.
Louisburg*† ..... Miami	See Paola.
Lucas* ..... Russell	J. C. Ruppenthal, Jr.
▲Lyndon*† ..... Osage	J. H. Stavely.
▲Lyons*† ..... Rice	O. E. HOPKINS.
Mackville*† ... Stafford	See St. Johns.
Madison*† .. Greenwood	S. F. Wicker.
▲Manhattan*† ..... Riley	SAMUEL KIMBLE.
▲Mankato*† ..... Jewell	T. S. Kirkpatrick.
▲Marion*† ..... Marion	S BURKHOLDER.
Marquette*† . McPherson	J. F. Hanson.
▲Marysville*† .... Marshall	JOHN A. BROUGHTEN.
McCracken*† ..... Rush	See La Crosse.
McCune*† ..... Crawford	H. M. Ford.
McDonald*† ..... Rawlins	See Atwood.
McLouth*† ..... Jefferson	W. D. Daniels.
▲McPherson*† McPherson	GEO. W. ALLISON.
▲Meade*† ..... Meade	Louis Boehler.
▲Medicine Lodge*† Barb'r	A. L. NOBLE.
▲Melvern*† ..... Osage	I. Farley.
Meriden*† ..... Jefferson	See Oskaloosa.
Miltonvale*† ..... Cloud	John W. Shay.
▲Minneapolis*† .... Ottawa	J. C. MURPHY.
Moline*† ..... Elk	J. K. Glasscock.
Moran* ..... Allen	See Iola.
Morganville*† ..... Clay	See Clay Centre.
Morrill*† ..... Brown	Nathan Jones.
▲Mound City*† ..... Linn	JOHN C. CANNON.
Moundridge*† McPhers'n	See McPherson.
Mound Valley*† Labette	Graham & Beggs.
Mount Hope*† Sedgwick	G. C. Robbins.
Mulvane*† ..... Sumner	See Wichita.
Muscotah*† .... Atchison	Seneca Heath.
Narka*† ..... Republic	B. H. Speer.
Neodesha*† ..... Wilson	E. D. MIKESELL.
Neosho Falls*† Woodson	E. Q. Stillwell.
▲Ness City*† ..... Ness	A. H. Faulks.
Netawaka*† ..... Jackson	Andrew Neal.
▲Newton*† ..... Harvey	PETERS & NICHOLSON.
Nickerson*† ..... Reno	See Hutchinson.
Norcatur*† ..... Decatur	R. D. Gaston.
North Topeka*† Shawnee	G. Nichols.
▲Norton*† ..... Norton	L. H. WILDER.
Nortonville*† .. Jefferson	L. F. Randolph.
Norwich*† ..... Kingman	See Kingman.
Oakley*† ..... Logan	K. E. Willcockson.
▲Oberlin*† ..... Decatur	TULLY SCOTT.
Oketo*† ..... Marshall	See Marysville.
▲Olathe*† ..... Johnson	PARKER & HAMILTON.
Olsburg*† . Pottawatomie	See Westmoreland.
Onaga*† .. Pottawatomie	J. W. Dunn.
Oneida*† ..... Nemaha	H. L. Wikoff.
Osage City*† ..... Osage	R. C. Heizer.
Osawatomie*† ..... Miami	See Paola.
▲Osborne*† ..... Osborne	SMITH & NICHOLAS.
▲Oskaloosa*† ... Jefferson	MORSE & CASEBIER.
▲Oswego*† ..... Labette	M. E. WILLIAMS.
▲Ottawa*† ..... Franklin	JOHN W. DeFORD.
Overbrook*† ..... Osage	See Lyndon.
Oxford*† ..... Sumner	R. L. Collins.
Palmer*† ... Washington	See Clifton.
▲Paola*† ..... Miami	FRANK M. SHERIDAN.
Parker*† ..... Linn	See Iola.
Parsons*† ..... Labette	E. O. ELLIS.
Pawnee Rock*† .. Barton	J. W. Ratcliffe.
Peabody*† ..... Marion	C. M. Clark.
Perry*† ..... Jefferson	A. D. Haynes.
▲Phillipsburg*† .... Phillips	C. A. Lewis.
Pittsburg*† ... Crawford	CURRAN & CURRAN.
Plainville*† ..... Rooks	See Stockton.
Pleasanton*† ..... Linn	Blue & Riggs.
Pomona*† ..... Franklin	See Ottawa.
Powhattan*† ..... Brown	See Hiawatha.
▲Pratt*† ..... Pratt	J. Q. THOMPSON.
Pretty Prairie*† .... Reno	See Hutchinson.
Quenemo*† ..... Osage	C. H. Leonard.
Quinter*● ..... Gove	See Gove City.
Randall*† ..... Jewell	See Mankato.
Randolph*† ..... Riley	See Manhattan.
Republic*● † ..... Republic	See Scandia.
Reserve*† ..... Brown	See Hiawatha.
▲Richfield*† ..... Morton	G. Porter Craddock.
Richland*† ..... Shawnee	See Rossville.
Richmond*† .... Franklin	See Ottawa.
Riley*† ..... Riley	J. B. Rairden.
Robinson*† ..... Brown	F. M. Pearl.
Rossville*† ..... Shawnee	See North Topeka.
▲Russell*† ..... Russell	J. C. Ruppenthal, Jr.
▲Russell Springs*● .. Logan	Charles L. Kagey.
Sabetha*† ..... Nemaha	Nathan Jones.
▲Saline*† ..... Saline	R. A. LOVITT.
▲Santa Fe*● ..... Haskell	See Ulysses.
Scandia*† ..... Republic	J. P. Haton.
▲Scott*† ..... Scott	Travis Morse.
▲Sedan*† ..... Chautauqua	Fitzpatrick & Shukers.

Town and County.	Name.
Sedgwick*† ..... Harvey	C. L. Foster.
▲Seneca*† ..... Nemaha	S. K. WOODWORTH.
Severance*† .. Doniphan	W. H. H. Curtis.
Severy*† ... Greenwood	See Eureka.
▲Sharon Springs*† Wallace	B. G. Hurlbert.
Simpson* ..... Mitchell	See Beloit.
▲Smith Center*† .... Smith	L. C. Uhl.
Soldier*† ..... Jackson	V. H. McDonald.
Solomon*† ... Dickinson	H. Whitley.
South Haven*† .. Sumner	Austin Aikins.
Spring Hill*† .... Johnson	See Olathe.
Stafford*† ..... Stafford	C. G. WEBB.
Sterling*† ..... Rice	FRED P. GREEN.
▲St. Francis*† .. Cheyenne	T. F. Egan.
▲St. John*† ..... Stafford	Moseley & Dixon.
St. Mary's*† . Pottawato'e	G. W. Mackay.
St. Paul*† ..... Neosho	See Erie.
▲Stockton*† ..... Rooks	W. B. HAM.
Strong*† ..... Chase	See Cottonwood Falls.
Summerfield*† . Marshall	T. J. Madden.
Sylvan Grove*† . Lincoln	H. W. Rahmeier.
Sylvia*† ..... Reno	See Hutchinson.
▲Syracuse*† ..... Hamilton	U. T. Tapscott.
Tescott*† ..... Ottawa	See Minneapolis.
Thayer*† ..... Neosho	S. W. Brewster.
Tonganoxie*† Leavenw'h	S. J. McNaughton.
¶▲Topeka*† ..... Shawnee	MILTON BROWN, Crawford Bldg. Collections, depositions, and general practice.
" ..... "	ROSSINGTON, SMITH & HIS-TED. Attorneys for First National Bank and Merchants National Bank.
" ..... "	J. G. SLONECKER. Attorney for the Topeka Milling Co., and Topeka Railway Co.
" ..... "	VALENTINE, GODARD & VALENTINE, Real Estate Bldg. General law practice.
Toronto*† ..... Woodson	F. M. Sutton.
▲Tribune*† ..... Greeley	W. M. Glenn.
▲Troy*† ..... Doniphan	C. C. Camp.
Turon*† ..... Reno	M. H. Potter.
Udall*† ..... Cowley	See Winfield.
▲Ulysses*† ..... Grant	T. W. Marshall.
Valley Falls*† . Jefferson	G. W. McCAMMON.
Vermillion*† .... Marshall	See Frankfort.
Vliets*† ..... Marshall	See Frankfort.
▲WaKeeney*† ..... Trego	Allen Cox.
Wakefield*† ..... Clay	See Clay Centre.
Walnut*† ..... Crawford	See Girard.
Wamego*† . Pottawato'e	D. V. Sprague.
▲Washington*† . Wash't'n	CHARLES SMITH.
Waterville*† .... Marshall	E. A. Berry.
Wathena*† .... Doniphan	See Troy.
Waverly*† ..... Coffey	H. E. Gause.
Weir*† ..... Cherokee	M. F. Compton.
▲Wellington*† ... Sumner	C. E. ELLIOTT.
Wellsville*† .... Franklin	T. J. Gregory.
▲Westmoreland* . Pottaw'e	Hick & Badgley.
Westphalia*† . Anderson	See Garnett.
Westmore*† ..... Nemaha	M. DeForest.
Wheaton*† Pottawato'e	See Onaga.
White City*† ..... Morris	O. L. McKillip.
White Cloud*† Doniphan	A. S. Brewster.
Whitewater*† ..... Butler	P. E. Ashenfelter.
Whiting*† ..... Jackson	See Holton.
▲Wichita*† ..... Sedgwick	HOUSTON & BROOKS. Attorneys for Kansas National Bank.
" ..... "	THORNTON W. SARGENT. Refers to Kansas National Bank.
Williamsburg*† Franklin	J. R. Finley.
Willis*† ..... Brown	Jesse Henney.
Wilson*† ..... Ellsworth	See North Coover.
Winchester*† . Jefferson	See Valley Falls.
▲Winfield*† ..... Cowley	POLLOCK & LAFFERTY.
▲Yates Center*† Woodson	S. C. HOLMES.

KENTUCKY.

Adairville*† ..... Logan	J. B. Grubbs.
▲Albany* ..... Clinton	M. L. Jarvis.
▲Alexandria* .... Campbell	See Newport.
Allensville*† ..... Todd	R. F. Allensworth.
Ashland*† ..... Boyd	D. W. STEELE, JR.
Auburn*† ..... Logan	See Russellville.
Augusta*† ..... Bracken	Geo. Doniphan.
Bagdad*● ..... Shelby	See Shelbyville.
▲Barboursville*† .... Knox	S. B. Dishman.
▲Bardstown*† ..... Nelson	JOHN S. KELLEY.
▲Bardwell*† ..... Carlisle	J. E. Bridgwater.
Beard*● ..... Oldham	See La Grange.
▲Beattyville*† ..... Lee	H. H. HARRIS.
Beaver Dam*† ..... Ohio	See Hartford.
▲Bedford* ..... Trimble	L. F. Zerfoss.
▲Benton*† ..... Marshall	J. W. Dycus.
Berry*† ..... Harrison	See Cynthiana.
Bloomfield*† ..... Nelson	See Bardstown.

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Town and County.	Name.
▲Booneville* ..... Owsley	C. W. Hogg.
▲Bowling Green*† Warren	MITCHELL & DU BOSE.
▲Brandenburg* ..... Meade	J. H. Trent, Jr.
▲Brookville*● ..... Bracken	H. P. Willis.
▲Brownsville* .. Edmonson	James S. Lay.
Burgin*† ..... Mercer	W. T. Ewing.
▲Burkesville* . Cumberland	Sandidge & Sandidge.
▲Burlington*† ..... Boone	F. Riddell.
Burnside* ..... Pulaski	See Somerset.
Butler*† ..... Pendleton	See Falmouth.
▲Cadiz* ..... Trigg	FENTON SIMS.
▲Calhoun* ..... McLean	William B. Noe.
Campbellsburg*† .. Henry	See New Castle.
▲Campbellsville*† .. Taylor	J. R. Robinson.
▲Campton* ..... Wolfe	A. H. Stamper.
Caneyville*† .... Grayson	N. C. Tilford.
▲Carlisle*† ..... Nicholas	Thomas Owens.
▲Carrollton*● ..... Carroll	WINSLOW & WINSLOW.
▲Catlettsburg*† ..... Boyd	Thomas R. Brown.
Cave City*† ..... Barren	J. Robert White.
Central City*† . Muhl'berg	J. Y. Thomas, Jr.
Clay City*† ..... Powell	See Stanton.
▲Clinton*† ..... Hickman	J. M. BRUMMAL & SON.
Cloverport*† Breck'ridge	J. R. Skillman.
Columbia* ..... Adair	Baker & Winfrey.
Columbus*† .... Hickman	See Clinton.
Corbin*† ..... Whitley	See Williamsburg.
Corinth*† ..... Grant	See Williamstown.
Corydon*† .... Henderson	Merritt & Alvis.
Covington*† ..... Kenton	ERNST & CASSATT. Refer to German National Bank.
" ..... "	FURBER & JACKSON. Refer to Farmers & Traders National Bank.
Crittenden*† ..... Grant	R. F. Menefee.
▲Cynthiana*† .... Harrison	EVANS & PETERSON.
▲Danville*† ..... Boyle	R. T. QUISENBERRY.
Dawson Springs* Hopkins	See Madisonville.
▲Dixon* ..... Webster	F. M. Baker.
Dry Ridge*† ..... Grant	J. G. Blackburn.
▲Eddyville*† ..... Lyon	T. J. Watkins.
▲Edmonton* ..... Metcalfe	J. C. Muncie.
▲Elizabethtown*† . Hardin	S. H. BUSH.
▲Elkton*† ..... Todd	PERKINS & TRIMBLE.
Eminence*† ..... Henry	J. C. Gordon.
Erlanger*† ..... Kenton	S. M. Adams.
Fairfield* ..... Nelson	See Bardstown.
▲Falmouth*† ... Pendleton	L. T. Applegate.
▲Fleningsburg*† Fleming	J. H. Power.
Fordsville*† ..... Ohio	See Hartford.
¶▲Frankfort*† .. Franklin	D. W. & JOHN B. LINDSEY.
▲Franklin*† ..... Simpson	A. S. WALKER.
▲Frenchburg ..... Menifee	L. T. Hovermale.
Fulton*† ..... Fulton	Ed. Thomas.
▲Georgetown*† ..... Scott	VICTOR F. BRADLEY.
Germantown* .. Bracken	See Brookville.
Ghent*● ..... Carroll	James O. Bersatt.
▲Glasgow*● ..... Barren	W. L. Porter.
Glencoe*† ..... Gallatin	See Warsaw.
▲Grayson*† ..... Carter	H. D. Gregory.
▲Greensburg*† ..... Green	W. F. CANTRILL.
▲Greenup*† ..... Greenup	W. F. Worthington.
▲Greenville*† Muhlenberg	Wickliffe & Johnson.
Guthrie*† ..... Todd	See Elkton.
Hanson* ..... Hopkins	See Madison.
▲Hardinsburg*† . Bre'ridge	Morris Eskridge & Son.
▲Harlan* ..... Harlan	B. M. Lee.
▲Harrodsburg*† ... Mercer	W. W. STEPHENSON.
▲Hartford* ..... Ohio	J. S. GLENN.
▲Hawesville*† ... Hancock	G. D. Chambers.
▲Hazard* ..... Perry	John Baker.
▲Henderson*† . Henderson	YEAMAN & YEAMAN.
▲Hickman*† ..... Fulton	A. W. Lindsay.
▲Hindman* ..... Knott	W. W. Baker.
▲Hodgensville*† .. La Rue	D. H. Smith.
▲Hopkinsville*† . Christian	FRANK RIVES.
Horse Cave*† ..... Hart	See Munfordville.
Hustonville* ..... Lincoln	See Stanford.
▲Hyden* ..... Leslie	J. M. Bicknell.
▲Independence* .... Kenton	See Covington.
▲Irvine*† ..... Estell	Ridell & Ridell.
Irvington*† Breck'ridge	See Hardinsburg.
▲Jackson*† ..... Breathitt	G. W. FLEENOR.
▲Jamestown* ..... Russell	Meadows & Garnett.
Jonesville* ..... Owen	See Owenton.
Kelsey* ..... Caldwell	See Princeton.
Kuttawa*† ..... Lyon	Molloy & Utley.
Lafayette* ..... Christian	See Hopkinsville.
▲LaGrange*† ..... Oldham	A. T. Ladd.
▲Lancaster*† ..... Garrard	Wm. Herndon.
▲Lawrenceburg*† And'son	F. R. FELAND.
▲Lebanon*† ..... Marion	J. McCHORD.
Lebanon Junc.*† . Bullitt	Robert Zimmerman.
▲Litchfield*† ..... Grayson	J. S. Wortham.
Lewisburg*† ..... Logan	J. C. Sneed.
Lewisport*† ..... Hancock	B. H. Poindexter
▲Lexington*† ..... Fayette	THORNTON & KERR, Attorneys for Second National Bank
▲Liberty* ..... Casey	Stone & Stone.
Livermore*† ..... McLean	See Calhoun.
▲London*† ..... Laurel	W. S. JACKSON.
▲Louisa*† ..... Lawrence	A. J. Garred.
▲Louisville*† .... Jefferson	BARNETT & BARNETT. Attorneys for Louisville National Banking Co. and German Bank.
" ..... "	CHARLES S. GRUBBS, Kenyon Bldg. Refers to American National Bank.
" ..... "	SAM'L B. KIRBY, Kenyon Bldg. Refers to First National Bank, Louisville Trust Co.
" ..... "	LEOPOLD & PENNEBAKER, Fifth and Court Place. Attorneys for Postal Telegraph-Cable Co. and First National Bank.
" ..... "	ERNEST MACPHERSON, Louisville Trust Bldg. Attorney for Bradstreet's Co.
" ..... "	C. B. SEYMOUR, 308 5th St. Refers to Louisville Trust Co. and Farmers' & Drovers' Bank.
▲Madisonville*† .. Hopkins	J. F. DEMPSEY.
▲Manchester* ..... Clay	W. B. Hansford.
▲Marion*† ..... Crittenden	James & James.
▲Mayfield*† ..... Graves	Lee & Hester.
▲Maysville*† ..... Mason	MILTON JOHNSON.
▲McKee ..... Jackson	M. A. Holcomb.
Middlesboro*† ..... Bell	M. H. RHORER.
Midway*† ..... Woodford	Richard Godson.
Millersburg*† .. Bourbon	See Paris.
Monterey* ..... Owen	T. J. Hardin.
▲Monticello*† ..... Wayne	John W. Tuttle.
▲Morehead*† ..... Rowan	J. G. Whitt.
▲Morganfield*† ..... Union	P. B. MILLER.
▲Morgantown* ..... Butler	W. A. Helm.
▲Mt. Olivet* .... Robertson	O. S. Deming.
▲Mt. Sterling*† Montg'ery	T. J. BIGSTAFF.
▲Mt. Vernon*† Rockcastle	C. C. Williams.
▲Munfordville*† ..... Hart	H. A. Watkins.
▲Murray*† ..... Calloway	G. C. Dugguid.
▲New Castle*● ..... Henry	W. W. Turner.
New Haven*† .... Nelson	See Bardstown.
New Liberty* ..... Owen	See Owenton.
Newport*† ..... Campbell	SCHROLL & BARBOUR.
▲Nicholasville*† . Jes'mine	B. P. CAMPBELL.
No. Middletown* Bourbon	See Paris.
▲Owensboro*† .... Daviess	HUGH A. WILLIAMS.
Owenton*† ..... Owen	Lindsay & Botts.
▲Owingsville*● ..... Bath	R. Gudgell & Son.
▲Paducah*† ... McCracken	GREER & REED.
▲Paintsville* ..... Johnson	J. E. Buckingham.
▲Paris*† ..... Bourbon	CLIFTON ARNSPARGER.
Pembroke*† ... Christian	See Hopkinsville.
Perryville* ..... Boyle	See Danville.
Petersburg* ..... Boone	See Burlington.
▲Pikeville* ..... Pike	W. O. B. RATLIFF.
▲Pineville*† ..... Bell	C. W. METCALF.
Pleasureville*● .... Henry	See New Castle.
Port Royal* ..... Henry	See New Castle.
▲Prestonsburg* ..... Floyd	F. A. Hopkins.
▲Princeton*† ..... Caldwell	WM. MARBLE.
Providence*† .... Webster	E. Jennings.
▲Richmond*† .... Madison	J. A. SULLIVAN.
Rochester* ..... Butler	Newton Belcher.
▲Russellville*† ..... Logan	H. S. McCUTCHEN.
Sacramento* ..... McLean	E. B. McEwen.
Sadieville*† ..... Scott	See Georgetown.
▲Salyersville* ..... Magoffin	E. L. Stephens.
▲Sandyhook* ..... Elliott	J. D. Hannah.
▲Scottsville*● ..... Allen	T. B DIXON.
Sebree*† ..... Webster	See Dixon.
Sharpsburg* ..... Bath	J. C. Nelson.
▲Shelbyville*† ..... Shelby	J. C. BECKHAM.
▲Shepherdsville*† . Bullitt	J. F. Combs.
Slaughtersville*† . Webster	See Dixon.
▲Smithland*● ... Livingston	Charles H. Webb.
Smith's Grove*† . Warren	See Bowling Green.
▲Somerset*† ..... Pulaski	O. H. & R. B. WADDLE.
Sonora*† ..... Hardin	See Elizabethtown.
▲Springfield*† Washington	T. W. Simms, Jr.
Stamping Ground*† Scott	See Georgetown.
▲Stanford*† ..... Lincoln	J. S. OWSLEY, JR.
▲Stanton*† ..... Powell	O. A. Lyle.
Sturgis*● ..... Union	J. Mack Thompson.
Sulphur*● ..... Henry	See New Castle.
▲Taylorsville*● .... Spencer	L. W. Ross.
▲Tompkinsville* .. Monroe	Richardson & Carter.
Trenton*† ..... Todd	O. W. Wilson.
Uniontown*● ..... Union	Robert G. Byrne.
▲Vanceburg*† ..... Lewis	W. C. Halbert.
▲Versailles*† .. Woodford	D. L. THORNTON.
Vine Grove*† .... Hardin	See Elizabethtown.
Waddy*† ..... Shelby	See Shelbyville.
Walton*† ..... Boone	See Burlington.
Warfield ..... Martin	See Inez.
▲Warsaw* ..... Gallatin	L. L. Tiller.
▲West Liberty* .... Morgan	Lacy & Fogg.
West Louisville .. Daviess	See Owensboro.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Wheatley*..... Owen	See Owenton.
▲Whitesburg*..... Letcher	D. D. Fields & Son.
Whitesville*†.....Daviess	See Owensboro.
Wickliffe*†..... Ballard	BUGG & WICKLIFFE.
▲Williamsburg*†. Whitley	SHARP & SILER.
▲Williamstown*†...Grant	M. D. Gray.
Wilmore*†... Jessamine	See Nicholasville.
▲Winchester*†..... Clark	LEELAND HATHAWAY.
Wingo*†.....Graves	Frank A. Lucas.
Worthville*†.....Carroll	See Carrollton.

LOUISIANA.

Town and County.	Name.
▲Abbeville*●... Vermillion	W. B. White.
▲Alexandria*†.... Rapides	L. J. HACKENYOS.
▲Amite*†..... Tangipahoa	Bolivar Edwards.
▲Arcadia*†..... Bienville	Dorman & Reynolds.
▲Bastrop*†.....Morehouse	James Bussey.
¶▲Baton Rouge*† E.Ba.R.	THOS. J. KERNAN.
Bayou Sara*† W.Feliciana	See St. Francisville.
Bellevue..... Bossier	See Benton.
▲Benton*†..... Bossier	Joannes Smith.
Bunkie*† ..... Avoyelles	See Marksville.
▲Cameron*..... Cameron	See Lake Charles.
▲Clinton*†. East Feliciana	J. D. WALL.
▲Colfax*..... Grant	J. A. Williams.
▲Columbia*†..... Caldwell	A. B. Hundley.
▲Convent*†.....St. James	See New Orleans.
▲Coushatta*..... Red River	W. A. Wilkinson.
▲Covington*† St. Tam'any	J. M. Borns.
▲Crowley*†..... Acadia	HAMPDEN STORY.
▲Donaldsonville*† Asc'n'n	E. N. PUGH.
▲Edgard. St. John the Bapt.	See Mount Airy.
▲Farmerville*..... Union	R. B. Dawkins.
▲Floyd*..... West Carroll	Gray & McIntosh.
▲Franklin*†..... St. Mary	D. CAFFERY & SON.
▲Franklinton*† Washin'ton	Gordon W. Goodbee.
▲Greensburg*...St. Helena	W. C. Pipkin.
▲Gretna*..... Jefferson	See New Orleans.
▲Hahnville.....St. Charles	See New Orleans.
Hammond*† Tangipahoa	J. W. Sentell.
▲Harrisonburg*. Catahoula	R. J. WILSON.
▲Homer*†..... Claiborne	J. W. HOLBERT.
▲Houma*†...Terre Bonne	Suthon & Wallis.
Jeanerette*†..... Iberia	See New Iberia.
Jennings*†..... Calcasieu	C. R. Cline.
▲Lafayette*†... Lafayette	Charles D. Caffery.
▲Lake Charles*† Calcasieu	C. A. McCOY.
▲Lake Providence*† E.Car'l	Ransdell & Ransdell.
▲Leesville*†..... Vernon	See Many.
▲Mansfield*†..... De Soto	Elam & Egan.
▲Many*†..... Sabine	W. P. Good.
▲Marksville*†.. Avoyelles	JOFFRION & JOFFRION.
▲Minden*†..... Webster	L. K. Watkins.
▲Monroe*†..... Ouachita	E. T. LAMKIN.
Morgan City*†..St. Mary	See Franklin.
▲Napoleonville* Assumpt'n	L. U. Folse & Son.
▲Natchitoches*† Nat'ches	SCARBOROUGH & CARVER.
▲New Iberia*†..... Iberia	WEEKS & WEEKS.
▲New Orleans*†.. Orleans	HARRY H. HALL, 807 Carondelet St. Corporation, probate, and commercial law. Refers to Whitney National Bank.
" ..... "	EDWIN T. MERRICK, 220 Carondelet St. Refers to Hibernia National Bank, and Louisiana National Bank.
" ..... "	PARKERSON & TOBIN, Liverpool & London & Globe Bldg. Refer to State, New Orleans, and Hibernia National banks.
..... "	RICHARDSON & SOULE, Morris Bldg. Attorneys for New Orleans National Bank.
▲Newroads* Pointe Coupee	W. C. Carruth.
▲Opelousas*†..St. Landry	WM. J. SANDOZ.
Patterson*†.....St. Mary	See Franklin.
▲Plaquemine*†.. Iberville	HEBERT & HEBERT.
▲Pointe a la Hache* Plaquemines	See New Orleans.
▲Port Allen*† W. Baton R.	See Baton Rouge.
Rayne*†..... Acadia	See Crowley.
▲Rayville*†..... Richland	See Monroe.
▲Ruston*†..... Lincoln	J. B. Halstead.
▲Shreveport*†..... Caddo	T. ALEXANDER.
▲Sparta*..... Bienville	J. J. Sprawls.
▲Springville.....Livingston	See Springfield.
▲St Bernard....St. Bernard	A. Estopional, Jr.
▲St. Francisville* W. Felici'a	Robert Montgomery.
▲St. Joseph*†..... Tensas	Young & Young.
▲St. Martinville*●. St. Martin	Martin & Voorhies.
▲Tallulah*†..... Madison	Stone & Holmes.
▲Thibodaux*†. Lafourche	THOMAS A BODEAUX.
▲Vernon*..... Jackson	N. M. Smith.
▲Vidalia*†..... Concordia	Philip Rough.
Washington*† St. Landry	JAMES P. O'REILLY.
▲Whitecastle*†.. Iberville	William J. Gahan.
▲Winnfield*..... Winn	See Natchitoches.
▲Winnsboro*†...Franklin	C. L. Berry.

MAINE.

Town and County.	Name.
▲Alfred*†..... York	Samuel M. Came.
▲Auburn*†. Androscoggin	OAKES, PULSIFER & LUDDEN
¶▲Augusta*†.... Kennebec	A. M. GODDARD.
▲Bangor*†..... Penobscot	MARTIN & COOK.
Bar Harbor*† ..Hancock	JOHN A. PETERS, JR.
▲Bath*†..... Sagadahoc	JOSEPH M. TROTT.
▲Belfast*†..... Waldo	R. F. DUNTON.
Bethel*†..... Oxford	Herrick & Park.
Biddeford*†..... York	MASON & WEYMOUTH.
Boothbay Harbor* Lincoln	C. R. Tupper.
Brewer*†..... Penobscot	F. A. Floyd.
Bridgton*†. Cumberland	D. P. & D. E. Chaplin.
Brunswick*† Cumberland	BARRETT POTTER.
Buckfield*†..... Oxford	See Canton.
Bucksport*†.... Hancock	O. F. Fellows.
▲Calais*†..... Washington	GEORGE R GARDNER.
Camden*†..... Knox	J. H. Montgomery.
Canton*†..... Oxford	JOHN P. SWASEY.
Caribou*†..... Aroostook	B. L. FLETCHER.
Corinna*†..... Penobscot	See Bangor.
Damariscotta*†. Lincoln	Pierce & Hall.
Dexter*†..... Penobscot	L. B. WALDRON.
▲Dover*†..... Piscataquis	O. M. Robinson.
Eastport*†. Washington	S. D. Leavitt.
▲Ellsworth*†..... Hancock	J. A. PETERS, JR.
Fairfield*†..... Somerset	T. E. McFadden.
▲Farmington*†. Franklin	J. C. HOLMAN.
Ft. Fairfield*† Aroostook	Herbert T. Powers.
Freeport*†.. Cumberland	See Yarmouth.
Fryeburg*†..... Oxford	E. E. Hastings.
Gardiner*†..... Kennebec	O. B. CLASON.
Gorham*†.. Cumberland	John A. Waterman.
Guilford*†.. Piscataquis	Henry Hudson.
Hallowell*†.... Kennebec	Beane & Beane.
Harland*†..... Somerset	H. W. Stewart.
▲Houlton*†. Aroostook	POWERS & POWERS.
Kennebunk*†..... York	W. L. Dane.
Kingfield*●..... Franklin	H. S. Wing.
Lewiston*†. Androscog'n	WHITE & CARTER.
Limerick*..... York	Frank M. Higgins.
Lisbon Falls*†. And'c'g'n	H. E. Coolidge.
Livermore Falls*† A'd'gin	John H. Maxwell.
▲Machias*†...Washington	C. B. DONWORTH.
Madison*†..... Somerset	C. A. Wilber.
McKinley*†..... Hancock	E. Webster French.
Mechanic Falls*† And'g'n	J. M. Libby.
New Castle*†..... Lincoln	Hilton & Hilton.
Newport*†.... Penobscot	J. M. Sanborn.
North Berwick*†....York	N. Hobbs.
Norway*†..... Oxford	A. S. Kimball.
Oakland*†..... Kennebec	George W. Field.
Oldtown*†.... Penobscot	JOSEPH F. GOULD.
▲Paris*†..... Oxford	See South Paris.
Phillips*†..... Franklin	F. E. Timberlake.
Pittsfield*†..... Somerset	J. W. Manson.
▲Portland*†. Cumberland	SETH L. LARRABEE. General law practice. Attorney for Chapman National Bank.
" ..... "	PAYSON & VIRGIN, Attorneys for Merchants' Nat'l Bank and H. M. Payson & Co., bankers.
" ..... "	B. D. & H. M. VERRILL. Attorneys for Casco National and Canal National banks.
Presque Isle*† Aroostook	George H. Smith.
Richmond*†.. Sagadahoc	W. T. Hall.
▲Rockland*†..... Knox	W. H. FOGLER.
Rockport*†..... Knox	G. H. M. Barrett.
Rumford Falls*†. Oxford	H. E. Stearns.
Saco*†..... York	FAIRFIELD & MOORE.
Sanford*†..... York	FRED J. ALLEN.
Searsport*†..... Waldo	W. T. C. Runnels.
▲Skowhegan*†.. Somerset	GEORGE W. GOWER.
South Berwick*†.... York	G. C. Yeaton.
South Paris*†.... Oxford	George A. Wilson.
Thomaston*†..... Knox	J. H. H. HEWITT.
Tremont*..... Hancock	E. W. French.
Waldoboro*†.... Lincoln	O. D. Castner.
Waterville*†..Kennebec	C. W. HUSSEY.
Westbrook*† Cumberla'd	Wm. Lyons.
West Buxton*..... York	Charles E. Weld.
Wilton*†..... Franklin	C. N. Blanchard.
Winthrop*†....Kennebec	C. C. Stevens.
▲Wiscasset*●..... Lincoln	George B. Sawyer.
Yarmouth*† Cumberland	G. F. McQuillan.
York Village*†..... York	James T. Davidson.

MARYLAND.

Town and County.	Name.
Aberdeen*†..... Harford	Septimus Davis.
¶▲Annapolis*† Anne Ar'd'l	JAMES M. MUNROE.
Baltimore*†●...Baltimore	BROWN & BRUNE, 222 St. Paul St. Counsel in bank and corporation matters.

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Town and County.	Name.
Baltimore*†●..Baltimore (*Continued.*)	A. BERNARD CHANCELLOR, 108 East Lexington St. References: Fidelity & Deposit Co., and John L. Williams & Sons, bankers, Richmond, Va.
" ..... "	ELLIOTT & HOFFMAN, Equitable Building. *Our specialty:* Mercantile law and collections.
" ..... "	N. RUFUS GILL & SONS, 215 St. Paul St. Commercial litigation and collections. Attorneys for Old Town Bank.
" ..... "	HINKLEY & MORRIS, 215 North Charles St. Prompt attention to collections. Reference: National Union Bank.
" ..... "	HODSON & HODSON, 6 East Lexington St. Attorneys, Solicitors, and Proctors. Reference: National Marine Bank.
" ..... "	HARRY C. MATHIEU, 100 East Lexington St. Commissioner of Deeds for all States. Refers to any Baltimore attorney given in this list.
" ..... "	FIELDER C. SLINGLUFF, Fidelity Bldg. Attorney for Baltimore Traction Co., Commercial & Farmers' Nat. Bank.
" ..... "	STEINER & PUTZEL, Law Bldg. Long distance telephone 3388. Reference: Nat. Union Bk.
Barton*† .....Allegany	See Cumberland.
▲Bel Air*†.....Harford	STEVENSON A. WILLIAMS.
Berlin*† ..... Worcester	Calvin B. Taylor.
Brunswick*† ..Frederick	Glen H. Worthington.
▲Cambridge*† Dorchester	THOMAS W. SIMMONS.
Canton† .....Baltimore	See Baltimore.
Catonsville*†..Baltimore	See Baltimore.
▲Centerville*† Queen An'e	Philemon B. Hopper.
▲Chestertown*† .....Kent	H. W. VICKERS.
Cockeysville*† Baltimore	Robt. H. Bussey.
Crisfield*† .....Somerset	Clarence P. Lankford.
▲Cumberland*†..Allegany	D. LINDLEY SLOAN.
Delmar .....Sussex	(P.O. Delmar, Del.) See Salisbury.
▲Denton*† .....Caroline	Henry R. Lewis.
Dickeyville*...Baltimore	See Baltimore.
▲Easton*† .....Talbot	WM. H. ADKINS.
▲Elkton*† ..... Cecil	L. MARSHALL HAINES.
Ellicott City*† ..Howard	John G. Rogers.
Emmittsburg*† Fr'd'rick	E. L. Rowe.
Federalsburg*† .Caroline	See Denton.
▲Frederick*†.....Frederick	JACOB ROHRBACK.
Frostburg*† .....Allegany	Clayton Purnell.
Gaithersb'rg*† M'tg'm'ry	Talbott & Talbott.
▲Hagerstown*† Wash'gt'n	ARMSTRONG & SCOTT.
Hancock*† ..Washington	See Hagerstown.
Havre de Grace*† H'rf'rd	See Aberdeen.
Hyattsville*† Prince Geo.	WELLS & WELLS.
▲Laplata*† .....Charles	Walter J. Mitchell.
Laurel*† Prince George's	C. H. Stanley.
▲Leonardtown*...St. Mary	D. C. Hammitt.
Lonaconing†....Allegany	D. LINDLEY SLOAN.
Manchester* .....Carroll	See Westminster.
Middletown*....Frederick	Emory L. Coblentz.
Mount Airy*† .....Carroll	See Westminster.
Myersville*.....Frederick	Joseph W. Gaver.
New Windsor*●....Carroll	Lewis Diehlman.
North East*† .....Cecil	See Elkton.
▲Oakland*† .....Garrett	G. S. Hamill.
Oxford*† .....Talbot	W. H. Adkins.
Pocomoke City*† W'r'st'r	C. O. Melvin.
Port Deposit*† .....Cecil	Philip R. Bond.
Port Tobacco*●...Charles	See Laplata.
▲Prince Fredericktown* Calvert	John B. Gray.
▲Princess Anne*† Som'rset	MILES & STANFORD.
Queenstown*● Queen An'e	See Centerville.
Rising Sun*† .....Cecil	See Elkton.
▲Rockville*† Montgomery	Talbott & Talbott.
▲Salisbury*† ....Wicomico	JAMES E. ELLEGOOD.
Sandy Spring*† .M'tg'm'ry	See Rockville.
Sharpsburg*†...Wash'ton	See Hagerstown.
Smithsburg*† .Wash'ton	See Hagerstown.
▲Snow Hill*†....Worcester	R. D. JONES.
St. Michaels*† .....Talbot	W. D. J. Morris.
Taneytown*† .....Carroll	Bond & Parke.
Taylors Island* Dorch'ster	See Cambridge.
Thurmont*† ....Frederick	See Frederick.
▲Towson*† .....Baltimore	Z. Howard Isaac.
Trappe*† .....Talbot	See Easton.
Union Bridge*† ..Carroll	See Westminster.
Union Mills*.....Carroll	See Westminster.
Uniontown*.....Carroll	See Westminster.
▲Upper Marlboro*† Pr. Geo.	Magruder & Wilson.
▲Westminster*† ... Carroll	JOHN M. REIFSNIDER.
Williamsport*† Wash'ton	See Hagerstown.
Woodsboro*† .Frederick	See Frederick.

MASSACHUSETTS.

Town and County.	Name.
Abington*† ....Plymouth	Coughlan Bros.
Adams*† .....Berkshire	F. H. B. Mu son.
Amesbury*† .....Essex	George W. Cate.
Amherst*† ...Hampshire	W. Hamlin.
Andover*† .....Essex	George H. Poor.
Arlington*† ...Middlesex	J. A. Bailey, Jr.
Ashburnham*† Worc'st'r	See Fitchburg.
Athol*† .....Worcester	GEORGE W. HORR, LL.B.
Athol Center*. Worcester	See Athol.
Attleboro*† .....Bristol	F. I. Babcock.
Ayer*† .....Middlesex	Warren H. Atwood.
Baldwinsville*† Wo'c'st'r	Edward L. Hill.
▲Barnstable*† .Barnstable	THOMAS C. DAY.
Barre*† .....Worcester	Mawbey & Johnson.
Belmont*† ....Middlesex	J. F. Buckley.
Beverly*† .....Essex	J. F. McGOWAN.
¶▲Boston*† .....Suffolk	HERBERT L. BAKER, 30 Court St. Refers to Beacon Trust Co.
" ..... "	JOHN HASKELL BUTLER, 244 Washington St. General practice. References: Winthrop Nat. Bk. and Old Colony Tr. Co.
" ..... "	WM. E. L. DILLAWAY & H. M. BURTON, Tremont Bldg. Refer to Boylston National Bank and Mechanics National Bank.
" ..... "	H. J. JAQUITH, 61 Equitable Bldg. (formerly president Traders National Bank, Boston). Practices in State and Federal courts. Special attention given to banking business.
" ..... "	NICHOLS & COBB, 40 Water St. Attorneys for Nat. Exch. Bank.
" ..... "	WM. H. PREBLE, Sears Bldg. Commercial litigation, collections, and insolvency cases a specialty. Refers to Wheeler & Wilson Mfg. Co., Boston.
" ..... "	AUGUSTINE H. READ. The only Commissioner given for Boston. 20 Devonshire St. Depositions carefully taken. Refers to Continental Nat. Bk.
" ..... "	W. F. & W. S. SLOCUM, Herald Bldg. General law practice in State and Federal courts. Corporation, commercial, probate, and insolvency law. Refer to National Hide & Leather Bank.
" ..... "	SPRAGUE & MESSER, Equitable Bldg. Attorneys for the National Bank of the Republic.
" ..... "	WILLIAM G. WAITT, Equitable Bldg. Corporation, probate, and commercial law and collections. Refers to Shoe & Leather National Bank.
Bridgewater*† Plymouth	George W. Folsom, Jr.
Brockton*† ...Plymouth	HERBERT H. CHASE.
Brookline*† ....Norfolk	A. L. Lincoln, Jr.
Cambridge*† . Middlesex	CHARLES A. WHITTEMORE.
Cambridgeport*† Mid'sex	See Cambridge.
Canton*† .....Norfolk	See Dedham.
Chelsea*† .....Suffolk	WILLIAM M. NOBLE, address 53 State Street, Boston.
Chicopee*† ....Hampden	Luther White.
Chicopee Falls*† .Hamp'n	James H. Loomis.
Clinton*† ..... Worcester	EDMOND A. EVANS.
Cohasset*† .....Norfolk	Louis T. Cushing.
Concord*† ....Middlesex	Prescott Keyes.
Conway*† .....Franklin	See Greenfield.
Danvers*† .....Essex	Daniel N. Crowley.
▲Dedham*† .....Norfolk	D. G. HILL.
East Bridgewater*† Ply'th	R. O. Harris.
East Cambridge*† Mid's'x	See Cambridge.
Easthampton*† Hamps're	Edward L. Shaw.
East Weymouth*† Norf'k	See Weymouth.
▲Edgartown*† ..... Dukes	B. T. Hillman.
Essex*† .....Essex	See Gloucester.
Everett*† ..... Middlesex	See Lowell.
Fairhaven*† .....Bristol	J. L. Gillingham.
▲Fall River*† .....Bristol	JACKSON, SLADE & BORDEN. Attorneys for Fall River National Bank and Second National Bank.
Falmouth*† ..Barnstable	See Barnstable.
▲Fitchburg*† ..Worcester	CHARLES E. WARE.
Florence*† ...Hampshire	See Northampton.
Foxboro*† .....Norfolk	E. C. CORNEY.
Framingham*† . Mid'esex	WALTER ADAMS.
Franklin*† .....Norfolk	Wiggins & Doe.
Gardner*† .... Worcester	PIERCE & STILES.
Georgetown*† .....Essex	W. A. Butler.

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Town and County.	Name.
Gloucester*† ..... Essex	HENRI N. WOODS. Refers to Cape Ann National Bank.
Grafton*† .... Worcester	W. E. Fowler.
Great Barrin'n*† B'kshire	A. CHALKLEY COLLINS.
▲Greenfield*† .... Franklin	GREENE & DAVENPORT.
Harwich*† .... Barnstable	See Barnstable.
Haverhill*† .. .. Essex	POOR & FULLER.
Haydenville*† . Hamps're	See Northampton.
Hingham*† .... Plymouth	Thomas H. Buttimer.
Hollis on*† .... Middlesex	J. P. Dexter.
Holyo e*† ..... Hampden	P. J. GARVEY.
Hopk nton*† .. Middlesex	George L. Hemenway.
Hudson*† ..... Middlesex	James T. & R. E. Joslin.
Hyannis*† .... Barnstable	Henry H. Baker, Jr.
Hyde Park*† .... Norfolk	E. C. JENNY.
Ipswich*† ..... Essex	George H. W. Hayes.
▲Lawrence*† ..... Essex	SWEENEY & DOW.
Lee*† ..... Berkshire	A. B. Clark.
Leicester*..... Worcester	Henry O. Smith.
Lenox*† ..... Berkshire	See Pittsfield.
Leominster*† . Worcester	HARRY C. BASCOM.
Lexington*† .. Middlesex	A. E. Scott.
▲Lowell*† ..... Middlesex	BURKE & CORBETT.
Ludlow*• ..... Hampden	See Springfield.
Lynn*† ..... Essex	JOHN M. BARRY.
Malden*† ..... Middlesex	P. J McGUIRE.
Manchester*† ..... Essex	See Gloucester.
Marblehead*† ..... Essex	Wm. D. T. Trefey.
Mariboro*† ... Middlesex	Edgar Weeks.
Medford*† .... Middlesex	B. F. Hayes.
Medway*† ..... Norfolk	A. T. Johnson.
Melrose*† ..... Middlesex	Frank L. Washburn.
Merrimac*† ..... Essex	T. H. Hoyt.
Methuen*† ..... Essex	Wm. M. Rogers.
Middleboro*† . Plymouth	George W. Stetson.
Milford*† ..... Worcester	Lowell E. Fales.
Millbury*† .... Worcester	H. W. Aiken.
Milton*† ..... Norfolk	C. F. Hall.
Monson*† ..... Hampden	See Springfield.
▲Nantucket*† .. Nantucket	ALLEN COFFIN.
Natick*† ..... Middlesex	C. G. Bancroft.
▲New Bedford*† .. Bristol	HOMER W. HERVEY.
•Newbury ..... Essex	See Newburyport.
▲Newburyport*† .... Essex	N. N. JONES.
Newton*† .... Middlesex	Louis A. Hall.
Newton Center*† Mid'sex	WILLIAM M. NOBLE. Address 53 State St., Boston.
Newtonville*† Middlesex	See Newton.
North Adams*† . Berks're	BEER & DOWLIN.
▲Northampton*† Hamps're	JOHN W. MASON.
No. Attleboro*† .. Bristol	F. B. Byram.
Northboro*† . Worcester	William M. Brigham.
No. Brookfield*† Wo'ster	Henry W. King.
No. Cambridge*† Mid'sex	See Cambridge.
North Easton*† .. Bristol	M. L. Uranu.
Norwell*• ..... Plymouth	H. T. Fogg.
Oakdale*† .... Worcester	Cutting & Sheehan.
Orange*† ..... Franklin	E. S. Hall.
Oxford*† ..... Worcester	See Worcester.
Palmer*† ..... Hampden	W. W. LEACH.
Peabody*† ..... Essex	A. W. Sim.
▲Pittsfield*† ... Berkshire	E. T. SLOCUM.
▲Plymouth*† ... Plymouth	EDWARD A. BURNETT.
Provincetown*† Barn'ble	R. A. Hopkins
Quincy*† ..... Norfolk	W. W. JENNESS.
Randolph*† ..... Norfolk	Asa P. French.
Reading*† .... Middlesex	James W. Grimes.
Rockland*† ... Plymouth	George W. Kelley.
Rockport*† ..... Essex	See Gloucester.
Rowley*† ..... Essex	See Newburyport.
▲Salem*† ..... Essex	HUNTINGTON & FITZ.
Salisbury*• ..... Essex	See Newburyport.
Shelburne Falls*† Fra'lin	Henry M. Puffer.
Somerville*† .. Middlesex	See Boston.
South Braintree*† . Nor'k	C. C. Mellen.
Southbridge*† Worcester	Henry B. Montague.
So. Framingham*† Md'l'x	John M. Merriam.
South Weymouth*† Nor'k	Louis A. Cook.
S. Yarmouth*† Barnstable	See Barnstable.
Spencer*† .... Worcester	A. W. Curtis.
▲Springfield*† .. Hampden	GARDNER & GARDNER.
Stockbridge*† Berkshire	See West Stockbridge.
Stoneham*† ... Middlesex	W. B. Stevens.
Stoughton*† .... Norfolk	Oscar A. Marden.
▲Taunton*† ..... Bristol	H. J. FULLER.
Townsend*† .. Middlesex	C. F. Worcester.
Turner's Falls*† Franklin	Greene & Davenport (*see Greenfield*).
Uxbridge*† .. Worcester	W. J. Taft.
Wakefield*† .... Middlesex	Samuel K. Hamilton.
Wales*† ..... Hampden	H. A. McFarland.
Waltham*† ..... Middlesex	R. M. Stark.
Ware*† ..... Hampshire	H. M. Coney.
Wareham*† ... Plymouth	G. C. Tobey.
Warren*† .... Worcester	E. C. SAWYER.
Watertown*† . Middlesex	Joseph P. Keefe.
Webster*† .... Worcester	H. J. Clarke.*
Wellfleet*† ... Barnstable	H. P. Harriman.
Westboro*† ... Worcester	A. F. BROWN.
Westfield*† .... Hampden	ALFRED F. LILLEY.
West Gardne.*† Wor'ster	G. R Warfield.
Westminster*† Worcester	See Fitchburg.
West Newbury* .... Essex	See Newburyport.
West Newton*† . Mid'sex	LAWRENCE BOND.
WestStockbridge*† Berk.	W. C. Spaulding.
Weymouth*† .... Norfolk	A. P. WORTHEN.
Whitinsville*† Worcester	See Worcester.
Whitman*† .... Plymouth	O. L. Bonney.
Williamstown*† Berkshire	Sanborn Gove Tenney.
Winchendon*† . Wor'ster	F. B. Spalter.
Winchester*† . Middlesex	G. S. Littlefield.
Woburn*† ..... Middlesex	JOHN G. MAGUIRE.
▲Worcester*† .. Worcester	RICE, KING & RICE.
Wrentham*† .... Norfolk	Samuel Warner.
Yarmouthport*† Barns'ble	Charles C. Paine.

MICHIGAN.

Town and County.	Name.
Addison*• ..... Lenawee	Robertson & Clark.
▲Adrian*† ..... Lenawee	JOHN E. BIRD.
Akron*† ..... Tuscola	See Caro.
Albion*† ..... Calhoun	M. D. Weeks.
Algonac*† ..... St. Clair	J. M. Robertson.
▲Allegan*† ..... Allegan	I. C. MONTAGUE.
Allen*† ..... Hillsdale	F. A. Roethlisberger.
Alma*† ..... Gratiot	Francis Palmer.
Almont*† ..... Lapeer	F. P. Andrus.
▲Alpena*† ..... Alpena	JOSEPH H. COBB.
▲Ann Arbor*† Washtenaw	M. J. CAVANAUGH.
Applegate*† ..... Sanilac	See Carsonville.
Argyle ..... Sanilac	See Carsonville.
Armada*† ..... Macomb	Bert C. Preston.
Ashley*† ..... Gratiot	See Ithaca.
Athens*† ..... Calhoun	Charles A. Standiford.
▲Atlanta* .. Montmorency	See Gaylord.
Au Sable*† ..... Iosco	See Tawas City.
▲Autrain*† ..... Alger	See Marquette.
▲Bad Axe*† ..... Huron	CHARLES L. HALL.
▲Baldwin*† ..... Lake	See Reed City.
Bancroft*† ... Shiawassee	M. V. B. Wixom.
Bangor*† .... Van Buren	R. M. Chase.
Barryton* ..... Mecosta	See Big Rapids.
Battle Creek*† .. Calhoun	O. S. CLARK.
▲Bay City*† ..... Bay	FRANK S. PRATT.
Bay Port*† ..... Huron	See Port Austin.
Belding*† ..... Ionia	H. L. Vanitenschoten.
▲Bellaire*† ..... Antrim	Leavitt & Guile.
Belleville*† ..... Wayne	See Wayne.
Bellevue*† ..... Eaton	George P. Stevens.
Benton Harbor* .. Berrien	V. M. GORE.
Benzonia*† ..... Benzie	See Frankfort.
Berrien Springs* . Berrien	R. D. Dix.
▲Bessemer*† ..... Gogebic	S. S. Cooper.
▲Big Rapids*† .... Mecosta	W. S. TUCKER.
Birmingham*† .. Oakland	See Pontiac.
Blissfield*† ..... Lenawee	John A. Riley.
Breckenridge*† .. Gratiot	See St. Louis.
Brighton*† .... Livingston	B. T. O. Clark.
Britton*† ..... Lenawee	See Adrian.
Bronson*† ..... Branch	M. Thompson.
Brooklyn*† ..... Jackson	J. C. Covert.
Brown City*† .... Sanilac	Fred A. Farr.
Buchanan*† ..... Berrien	A. A. Worthington.
Burr Oak*† .. St. Joseph	A. M. Graham.
Byron*† ..... Shiawassee	See Durand.
▲Cadillac*† ..... Wexford	SAWYER & BISHOP.
Caledonia*† ..... Kent	See Middleville.
Calumet*† ..... Houghton	See Houghton.
Camden* ..... Hillsdale	See Hillsdale.
Capac*† ..... St. Clair	J. L. Willoughby.
Carleton*† ..... Monroe	See Dundee.
▲Caro*† ..... Tuscola	Walter J. Gamble.
Carson City*† Montcalm	Lee A. Lyon.
Carsonville*† .... Sanilac	Thomas G. Graham.
Caseville*† ..... Huron	T. B. Woodworth.
Cass City*† ..... Tuscola	J. D. Brooker.
▲Cassopolis*† ..... Cass	L. H. GLOVER.
Cedar Springs*† ... Kent	Stuart & Barker.
Central Lake*† .. Antrim	M. W. Neukirk.
▲Centerville*† St. Joseph	H. P. Stewart.
▲Charlevoix*† Charlevoix	A. D. Cruikshank.
▲Charlotte*† ..... Eaton	McCALL & SHEPHERD.
▲Cheboygan*† Cheboygan	GEORGE E. BELL.
Chelsea*† .... Washtenaw	A. W. Wilkinson.
Chesaning*† ..... Saginaw	E. V. Mudge.
Clare*† ..... Clare	C. W. Perry.
Clarkston* ..... Oakland	L. N Brown.
Clarksville*† ..... Ionia	See Ionia.
Clayton*† ..... Lenawee	J. E. Bird.
Climax*† .... Kalamazoo	See Vicksburg.
Clinton*† ..... Lenawee	Edwin R. Smith.
Clio*† ..... Genesee	J. L. Curry.
▲Coldwater*† ..... Branch	LOVERIDGE & LOVERIDGE.
Coleman*† ..... Midland	See Midland.
Coloma*† ..... Berrien	See Benton Harbor.
Colon*† ..... St. Joseph	D. L. Akey.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Concord*▪† .....Jackson	See Jackson.
Constantine*▪† St. Joseph	James M Harvey, Jr.
Coopersville*▪†... Ottawa	James Cilley.
▲Corunna*▪†... Shiawassee	John T. McCurdy.
Covert*▪†.....Van Buren	H. B. Chase.
Croswell*▪†..... Sanilac	CHARLES L. HALL.
▲Crystal Falls*▪† ..... Iron	A. L. Flewelling.
Dansville*..... Ingham	See Lansing.
Davison*▪† ..... Genesee	See Flint.
Dearborn*▪† ..... Wayne	See Detroit.
Decatur*▪†.... Van Buren	A. L. MOULTON.
Deckerville*▪†.... Sanilac	R. J. West.
Delray*†.....Wayne	C. L. Coulson.
▲Detroit*▪† .....Wayne	BARNES & RACE, Home Bank Bldg. Refer to Citizens Savings Bank and Home Savings Bank.
" ..... "	BOWEN, DOUGLAS, WHITING & HITCHCOCK, Moffat Bldg. Attorneys for Mechanics Bank.
" ..... "	JULIAN G. DICKINSON, Newberry & McMillan Bldg. Refers to Preston National Bank.
" ..... "	HAUG & YERKES, Campau Bldg. Refer to Citizens Savings Bank and Home Savings Bank.
" ..... "	SIDNEY T. MILLER, 80 Griswold St. Counsel for Detroit Savings Bank and Wyandotte Savings Bank, etc.
" ..... "	WELLS, ANGELL, BOYNTON & McMILLAN. Union Trust Bldg. Attorneys for American Exchange Nat. Bank, Commercial Nat. Bank, and Detroit River Savings Bank.
Dexter*▪†.... Washtenaw	James T. Honey.
Dimondale*▪†..... Eaton	See Eaton Rapids.
Douglas*..... Allegan	See Allegan.
Dowagiac*▪†..... Cass	JAMES H. KINNANE.
Downington*▪†... Sanilac	F. S Viets.
Dryden*▪†..... Lapeer	T. Williams.
Dundee*▪† ..... Monroe	Randall & Corbin.
Durand*▪†.... Shiawassee	Fred J. Northaway.
▲Eagle River*..Keweenaw	See Calumet.
East Jordan*• Charlevoix	A. B. Nicholas.
East Saginaw†...Saginaw	See Saginaw.
East Tawas*▪† ..... Iosco	See Tawas City.
Eaton Rapids*▪†.... Eaton	J. B. Hendee.
Edmore*▪† .... Montcalm	See Ionia.
Elk Rapids*▪†.....Antrim	A. B. Dougherty.
Elkton*▪†..... Huron	W. L. Doyle.
Elsie*▪†..... Clinton	Charles Snelling.
Emmett*▪†.....St. Clair	See Port Huron.
▲Escanaba*▪†.....Delta	IRA C. JENNINGS.
Evart*▪†..... Osceola	C. H. Rose.
Ewen*▪† ..... Ontonagon	See Bessemer.
Fairgrove*▪†..... Tuscola	See Caro.
Farmington*† ... Oakland	See Northville.
Fenton*▪† ..... Genesee	Henry C Riggs.
Fennville*▪† ..... Allegan	Theo. Wade.
▲Flint*▪†..... Genesee	DURAND & CARTON.
Flushing*• ..... Genesee	F. P. Sayre.
Forestville*† ..... Sanilac	See Deckerville.
Fowler*▪†.....Clinton	J. G. Patterson.
Fowlerville*▪† Livingston	S. S. Abbott.
▲Frankfort*▪†..... Benzie	N. A. PARKER.
Freeport*▪†.....Barry	See Hastings.
Fremont*▪† .... Newaygo	S. W. Dunham.
Gagetown*▪†..... Tuscola	See Cass City.
Galesburg*▪†. Kalamazoo	R. G. Smith.
Galien*▪†.....Berrien	See Three Oaks.
▲Gaylord*▪†..... Otsego	A. D. Marshall.
Gladstone*▪† ..... Delta	Smith & Empson.
▲Gladwin*•..... Gladwin	Charles B. Wilmot.
Gobleville*†...Van Buren	H. M. Huff.
▲Grand Haven*▪†.. Ottawa	H. T. ROOT.
Grand Ledge*▪†.... Eaton	C. Alexander.
Grand Marais*..... Alger	C. D. Doig.
▲Grand Rapids*▪†.... Kent	CRANE, NORRIS & STEVENS Mich. Trust Co. Bldg. Refer ences: Any bank in city.
Grass Lake*▪†....Jackson	E. Pelton.
▲Grayling*▪†.....Crawford	Joseph Patterson.
Greenville*▪†.. Montcalm	E. J. Bowman.
Hancock*▪†..... Houghton	Dunstan & Hanchette.
Hanover*▪†..... Jackson	See Jackson.
Harbor Beach*.... Huron	CHARLES L. HALL.
▲Harbor Springs*▪† Emmet	See Petoskey.
▲Harrison*▪†..... Clare	W. H. Browne.
▲Harrisville*†..... Alcona	F. A. Beede.
▲Hart*▪† ..... Oceana	F. S. Gurney.
Hartford*▪†... Van Buren	A. H Tuttle.
▲Hastings*▪† ..... Barry	WILLIAM B. SWEEZEY.
▲Hersey*▪†.....Osceola	C. M. Beardsley.
▲Hillsdale*▪†.....Hillsdale	J. S. & E. O. GALLOWAY.
Holland*▪†..... Ottawa	John C. Post.
Holly*▪†.....Oakland	C. F. Collier.
Homer*▪†.....Calhoun	Myron H. Nichols.
Hopkins Station*▪† Alle'n	See Allegan.
▲Houghton*▪†...Houghton	CHADBOURNE & REES.
Howard*▪† .....Montcalm	C. W. Perry.
▲Howell*▪†.....Livingston	W. P. VAN WINKLE.
Hubbardston*.....Ionia	Frank Rogers.
Hudson*▪† ..... Lenawee	Grant Fellows.
Imlay City*▪†.....Lapeer	Herbert W. Smith.
▲Ionia*▪†..... Ionia	GEORGE E. NICHOLS.
▲Iron Mountain*▪†. Dick'n	E. A. WOODWARD.
Iron River*▪†..... Iron	I. W. Byers
Ironwood*▪†.....Gogebic	C. E. MILLER.
Ishpeming*▪†. Marquette	W. T. POTTER.
▲Ithaca*▪†..... Gratiot	George P Stone.
▲Jackson*▪† ..... Jackson	BADGLEY & BADGLEY.
Jasper*▪† ..... Lenawee	H. C. Pratt.
Jonesville*▪† ...Hillsdale	S. D. McNeal.
▲Kalamazoo*▪† Kalamazoo	OSBORN, MILLS & MASTER.
▲Kalkaska*▪† .....Kalkaska	C. C. Jencks.
Kinde*▪† .....Huron	James H. Hall.
Kingston*▪† ..... Tuscola	J. B Beverly.
Laingsburg*▪† Shiawassee	H. H. Pulver.
▲Lake City*▪†...Missaukee	F. O. Gaffney.
Lake Linden*▪†Houghton	See Houghton.
Lake Odessa*▪† .....Ionia	See Ionia.
Lake View*▪†..Montcalm	Salem F. Kennedy.
▲L'Anse*▪† .....Baraga	P. R. McKernan.
¶Lansing*▪† .....Ingham	J. L. FINCH.
▲Lapeer*▪† .....Lapeer	GREER & WILLIAMS.
Laurium*..... Houghton	W. A Bateman.
Lawrence*▪†..Van Buren	See Kalamazoo.
Lawton*▪† ....Van Buren	See Kalamazoo.
▲Leland*▪† .....Leelanau	A. F. Bonting.
Lenox*▪†.....Macomb	See Richmond.
Leslie*▪† .....Ingham	Arthur J. Tuttle.
Lexington*▪†.....Sanilac	See Sanilac Center.
Linden*▪†..... Genesee	James L. Spencer.
Litchfield*▪† ....Hillsdale	L. B. Agard.
Lowell*▪† .....Kent	John W. Matthewson.
▲Ludington*▪† .....Mason	H. C. HUTTON.
Lyons*▪† .....Ionia	E. C. Spalding.
Mancelona*▪† .....Antrim	H. B Hudson.
Manchester*▪† Washte'aw	A. J. Waters.
▲Manistee*▪† .....Manistee	DOVEL & SMITH.
▲Manistique*▪†Schoolcraft	VIRGIL I. HIXSON.
Manton*▪† .....Wexford	I. C. Wheeler.
Maple Rapids*....Clinton	See St. Johns.
Marcellus*▪† .....Cass	Smith & Harmon.
Marine City*† ....St. Clair	F S. Parker.
Marlette*▪† .....Sanilac	D. S. McClure.
▲Marquette*▪† ..Marquette	BALL & BALL.
▲Marshall*▪† .....Calhoun	WILLIAM H. PORTER.
▲Mason*▪† .....Ingham	L. B. McArthur.
Mayville*▪† .....Tuscola	T. J. Eveland.
Mears*▪† .....Oceana	John T. Cummings.
Memphis*▪† .....Macomb	See Almont.
Mendon*▪†.....St. Joseph	E. E. Harwood.
▲Menominee*▪†Menominee	SAWYER & WAITE.
Merrill*▪† .....Saginaw	See Saginaw.
Middleville*▪† .....Barry	H. E. Hendricks.
▲Midland*▪† .....Midland	E. P. Rice.
Milan*▪† .....Washtenaw	D. C. Salisbury.
Milford*▪† .....Oakland	Edward J. Bissell.
Millington*▪†.....Tuscola	See Vassar.
Minden City*▪† ...Sanilac	C. B. McGurley.
▲Mio* .....Oscoda	See Grayling.
▲Monroe*▪† .....Monroe	LANDON & LOCKWOOD.
Montague*▪† ..Muskegon	See Whitehall.
Montrose*▪† .....Genesee	See Clio.
Morenci*▪† .....Lenawee	C. S. Ingals.
Morrice*▪† ...Shiawassee	A. L. Beard.
▲Mt. Clemens*▪†..Macomb	WILLIAM S. JENNEY.
▲Mt. Pleasant*▪† ..Isabella	FRANCIS H. DODDS.
Muir*▪† .....Ionia	George Bennett.
Mulliken*▪† .....Eaton	See Grand Ledge.
Munising*▪† .....Alger	Walsh & Pardee
▲Muskegon*▪† ..Muskegon	SMITH, NIMS, HOYT & ERWIN
Nashville*▪† .....Barry	Walter S. Powers.
Negaunee*▪† ...Marquette	JOHN Q. ADAMS.
▲Newaygo*▪† .....Newaygo	Fred W. Riblet.
New Baltimore*† Macomb	See Mt. Clemens.
▲Newberry*▪† .....Luce	Sanford N. Dutcher.
New Haven*▪†...Macomb	Adam T. Bennett.
Niles*▪† .....Berrien	WILLIAM J. GILBERT.
North Adams*▪†Hillsdale	See Hillsdale.
North Branch*▪†..Lapeer	See Lapeer.
North Lansing†..Ingham	See Lansing.
Northville*▪†..... Wayne	C. C. Yerkes.
Ogden*▪† .....Lenawee	See Adrian.
Olivet* .....Eaton	See Bellevue.
Omer*▪† .....Arenac	W. C. Cook.
Onaway*▪...Presque Isle	See Rogers.
▲Ontonagon*▪† Ontonagon	W. W. Wendell.
Orion*▪† .....Oakland	William E. Littell.
Oscoda*† .....Iosco	See Tawas City.
Otsego*▪† .....Allegan	ANDERSON & ANDERSON.
Ovid*▪† .....Clinton	High & Everett.
Owosso*▪† ....Shiawassee	WATSON & CHAPMAN.
Oxford*▪† .....Oakland	Frank E. Jenkins.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Paw Paw*•† ... Van Buren	T. J. CAVANAUGH.
Peck* ... Sanilac	T. C. Graham.
Pentwater*•† ... Oceana	WILLIAM T. EVANS.
Perrinton*•† ... Gratiot	See Ashley.
Perry*•† ... Shiawassee	A. N. Macqueen.
Petersburg*•† ... Monroe	John O. Zabel.
Petoskey*•† ... Emmet	C. J. PAILTHORP.
Pewamo*•† ... Ionia	See Lyons.
Pigeon*•† ... Huron	Paul Woodworth.
Pinckney*•† ... Livingston	W. A. Carr.
Pinconning*•† ... Bay	See Standish.
Plainwell*•† ... Allegan	E. J. Anderson.
Plymouth*•† ... Wayne	G. A Starkweather.
▲•Pontiac*•† ... Oakland	ELMER R. WEBSTER.
Port Austin*•† ... Huron	James H. Hall.
Port Hope*† ... Huron	See Harbor Springs.
▲Port Huron*•† ... St. Clair	PHILLIPS & JENKS.
Portland*•† ... Ionia	W. E. Hawley.
Port Sanilac*† ... Sanilac	M. N. Mugan.
Quincy*•† ... Branch	W. H. Lockerby.
Reading*•† ... Hillsdale	Lockerby & Kinney.
Red Jacket*† ... Houghton	See Houghton.
Reed City*•† ... Osceola	Charles A. Withey.
Reese*•† ... Tuscola	See Vassar.
Remus*•† ... Mecosta	See Big Rapids.
Richland*•† ... Kalamazoo	See Battle Creek.
Richmond* ... Macomb	W. S. Stone.
Rochester*•† ... Oakland	J. H. Holman.
Rockford*•† ... Kent	C. G. Hyde.
Rockland*•† ... Ontonagon	See Ontonagon.
▲Rogers* ... Presque Isle	G. Covey, Jr.
Romeo*•† ... Macomb	D. N. Lowell.
▲Roscommon*•† Roscom'on	Charles L. De Waele.
▲Saginaw*•† ... Saginaw	E. J. DEMOREST. Refers to Second National Bank.
Saline*•† ... Washtenaw	See Ypsilanti.
▲Sanilac Center* ... Sanilac	William H. Burgess.
Saranac*•† ... Ionia	P. T. Williams.
Saugatuck*† ... Allegan	W. A. Woodworth.
▲Sault Ste Marie*•† Chip'wa	HENRY F. METZGER.
Schoolcraft*•† Kalamazoo	George M. Fields.
Scottville*•† ... Mason	See Ludington.
Sebewaing*•† ... Huron	See Port Austin.
Seney*•† ... Schoolcraft	See Newberry.
Shelby*•† ... Oceana	A. E. Souter.
Shepherd*•† ... Isabella	F. E. Hibbard.
Sheridan*•† ... Montcalm	E. Follette.
Sherwood*•† ... Branch	See Union City.
South Haven*•† Van Buren	S. B. MONROE.
South Lyon*•† ... Oakland	Carpenter & Chubb.
Sparta*•† ... Kent	B. N. Keister.
Springport*•† ... Jackson	See Albion.
▲Standish*•† ... Arenac	M. D. Snow.
▲Stanton*•† ... Montcalm	L. C. PALMER.
St. Charles*•† ... Saginaw	T. P. Zander.
St. Clair*•† ... St. Clair	A. R. Stowell.
▲St. Ignace*•† ... Mackinac	Henry Hoffman.
▲St. Johns*•† ... Clinton	LEWIS SEVERANCE.
▲St. Joseph*•† ... Berrien	N. A. HAMILTON.
St. Louis*•† ... Gratiot	Charles W. Giddings.
Stockbridge*•† ... Ingham	W. B. Gildart.
Sturgis*•† ... St. Joseph	C. A. Sturgis.
Sunfield*•† ... Eaton	See Grand Ledge.
▲Tawas City*•† ... Iosco	N. C. HARTINGH.
Tecumseh*•† ... Lenawee	F. B. Wood.
Tekonsha*•† ... Calhoun	William A. Howard.
Three Oaks*•† ... Berrien	W. K. Sawyer.
Three Rivers*•† St. Joseph	S. M. CONSTANTINE.
▲TraverseCity*•† Gr'ndTra.	PRATT & DAVIS.
Turner*•† ... Arenac	See Standish.
Twining*•† ... Arenac	See Standish.
Ubly*•† ... Huron	J. C. Ryan.
Union City*•† ... Branch	M. A. Merrifield.
Unionville*•† ... Tuscola	See Caro.
Utica*•† ... Macomb	G. E. Eckert.
Vandalia*•† ... Cass	See Cassopolis.
Vassar*•† ... Tuscola	E. H. TAYLOR.
Vermontville*•† ... Eaton	See Charlotte.
Vernon*•† ... Shiawassee	See Corunna.
Vicksburg*•† ... Kalamazoo	T. RAYNER, JR.
Wacousta*•† ... Clinton	See Grand Ledge.
Waldron*•† ... Hillsdale	S. W. Yeagley.
Watervliet*•† ... Berrien	See Benton Harbor.
Wayland*•† ... Allegan	David Stockdale.
Wayne*•† ... Wayne	J. F. Cullen.
West Bay City*•† ... Bay	Curtis E. Pierce.
▲West Branch*•† ... Ogemaw	F. L. Snodgrass.
Weston*•† ... Lenawee	H. C. Reton.
Whitehall*•† ... Muskegon	Paul I. Hedges.
WhitePigeon*•† St. Joseph	W. F. Thomas.
Williamston*•† ... Ingham	W. T. Webb.
Woodland*•† ... Barry	C. S. Palmerton.
Wyandotte*•† ... Wayne	SYLVESTER PRAY.
Yale*•† ... St. Clair	Drake & Rapley.
Ypsilanti*•† ... Washtenaw	D. C. GRIFFIN.
Zeeland*•† ... Ottawa	See Holland.

MINNESOTA.

Town and County.	Name.
▲Ada*•† ... Norman	W. W. Calkins.
Adams*•† ... Mower	P. H. Carr.
Adrian*•† ... Nobles	O. W. Freeman.
▲Aitkin*•† ... Aitkin	F. N. Hall.
Albany*•† ... Stearns	See Avon.
▲Albert Lea*•† ... Freeborn	TODD & CARLSON
Alden*•† ... Freeborn	Ira Cary.
▲Alexandria*•† ... Douglas	C. J. Gunderson.
Alpha*• ... Jackson	See Heron Lake.
Amboy*•† ... Blue Earth	Charles Thompson.
Annandale*•† ... Wright	Henry Spindler.
▲Anoka*•† ... Anoka	A. F. PRATT.
Appleton*•† ... Swift	E. T. Young.
Argyle*•† ... Marshall	E. M. Stanton.
Arlington*•† ... Sibley	P. A. Cosgrove.
Atwater*•† ... Kandiyohi	L. E. Covell.
Audubon*•† ... Becker	See Detroit City.
▲Austin*•† ... Mower	ARTHUR W. WRIGHT
Avoca*•† ... Murray	See Fulda.
Badger* ... Roseau	See Roseau.
Balaton*•† ... Lyon	See Tracy.
Barnesville*•† ... Clay	Charles S. Marden.
Battle Lake*•† Otter Tail	See Fergus Falls.
Beardsley*•† ... Bigstone	See Graceville.
▲Beaver Falls* ... Renville	See Redwood Falls.
Belgrade*•† ... Stearns	See Glenwood.
Belle Plaine*•† ... Scott	See Shakopee.
Bellingham*•† Lac-qui-P'e	T. J. McElligott.
Belview*•† ... Redwood	A. O. Gimmestad.
▲Bemidji*• ... Beltrami	Street & Reynolds.
▲Benson*•† ... Swift	S. A. Hudson.
Bigelow*•† ... Nobles	See Worthington.
Big Lake*•† ... Sherburne	Frank T. White.
Bird Island*•† ... Renville	H. C. Berry.
Blooming Prairie*•† Ste'e	W. R. Hoskyn.
▲Blue Earth City*•† Farib'lt	FRANK E. PUTNAM.
Boyd*•† ... Lac-qui-Parle	See Madison.
Braham ... Isanti	See Cambridge.
▲Brainerd*•† ... Crow Wing	T. C. BLEWITT.
Brandon*•† ... Douglas	See Alexandria.
▲Breckenridge*•† ... Wilkin	EZRA G. VALENTINE.
Brewster*•† ... Nobles	See Heron Lake.
Bricelyn ... Faribault	A. M. Schancke.
Brooten*•† ... Stearns	See Glenwood.
Browerville*•† ... Todd	See Long Prairie.
Brown Valley*•† Traverse	A. S. Crossfield.
Brownton*•† ... McLeod	A. L. Brown.
▲Buffalo*•† ... Wright	J. T. Alley.
Buffalo Lake*•† .. Renville	See Granite Falls.
Butterfield*•† Watonwan	See St. James.
▲Caledonia*•† ... Houston	G. G. GOODWIN.
▲Cambridge* ... Isanti	Harber & Southerland.
Campbell*•† ... Wilkin	E. G. Valentine.
Canby*•† Yellow Medicine	Ole Ostensoe.
Cannon Falls*•† Goodhue	P. S. Aslakson.
▲Carlton*•† ... Carlton	H. H. Hawkins.
Carver*•† ... Carver	See Chaska.
Cass Lake• ... Cass	F. W. Smith.
▲Center City*•† ... Chisago	See St. Paul.
Ceylon ... Martin	See Fairmont.
▲Chaska*•† ... Carver	T. F. CRAVEN.
Chatfield*•† ... Fillmore	Joseph Underoak.
Chokio*•† ... Stevens	See Morris.
Clara City*•† ... Chippewa	See Granite Falls.
Claremont*•† ... Dodge	B. F. Hood.
Clarkfield*•† Yello' Medi'e	See Canby.
Clayton ... Faribault	See Wells.
Clear Lake*•† Sherburne	See Big Lake.
Clearwater*•† ... Wright	See St. Cloud.
Climax*•† ... Polk	See Crookston.
Clinton* ... Bigstone	See Graceville.
Cloquet*•† ... Carlton	W. L. Chase.
Cokato*•† ... Wright	F. Swanson.
Comfrey ... Brown	See New Ulm.
Correll† ... Bigstone	See Appleton.
Cottonwood*•† ... Lyon	W. D. Fanning.
▲Crookston*•† ... Polk	MILLER & FOOTE.
Dassell*•† ... Meeker	See Litchfield.
Dawson*•† . Lac-qui-Parle	A. W. Ewing.
Deer River*•† ... Itasca	See Grand Rapids.
Delano*•† ... Wright	F. H. Lindsley.
Delavan*•† ... Faribault	S. J. Abbott.
▲Detroit*•† ... Becker	FRANK RICHARDSON.
Dexter*•† ... Mower	G. W. King.
Dodge Center*•† ... Dodge	See Kasson.
Donnelly* ... Stevens	See Morris.
Dover*•† ... Olmsted	See Rochester.
▲Duluth*•† ... St. Louis	RICHARDSON & DAY. Refer to any bank in Duluth or to St. Paul National Bank, St. Paul.
Dundee*•† ... Nobles	See Slayton.
Eagle Bend*•† ... Todd	See Long Prairie.
East Grand Forks*•† Polk	Graves & Massee.
Easton*•† ... Faribault	See Wells.
Echo*•† . Yellow Medicine	R. Vaaller.
Eden Valley*•† ... Meeker	James H. Doran.
Edgerton*•† ... Pipestone	C. G. Brady.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Elbow Lake*† ..... Grant	F. & M. Casey.
Elgin*† ..... Wabasha	See Plainview.
▲Elk River*† ..... Sherburne	Frank T. White.
Ellsworth*† ..... Nobles	John F. Flynn.
Elmore*† ..... Faribault	H. B. Smith.
Ely*† ..... St. Louis	GEORGE WESCOTT.
Elysian*† ..... Lesueur	See Waterville.
Emmons ..... Freeborn	See Albert Lea.
Erskine*† ..... Polk	See Crookston.
Evansville*† ..... Douglas	A. O. Feet.
Eveleth*† ..... St. Louis	M. D. L. Fuller.
Excelsior*† .... Hennepin	W. P. McDonald.
Eyota*† ..... Olmstead	See Rochester.
Fairfax*† ..... Renville	A. V. Rieke.
▲Fairmont*† ..... Martin	H. M. BLAISDELL.
▲Faribault*† ..... Rice	A. D. KEYES.
Farmington*† ... Dakota	A. C. Finney.
Felton*† ..... Clay	See Moorhead.
▲Fergus Falls*† Otter Tail	C. L. HILTON.
Fertile*† ..... Polk	Thomas Keefe.
Fisher*† ..... Polk	E. D. Kingsland.
Foley*† ..... Benton	See Sauk Rapids.
Fosston*† ..... Polk	B. S. Bennett.
Franklin*† ..... Renville	See Fairfax.
Frazee*† ..... Becker	See Detroit City.
Frost ..... Faribault	See Wells.
Fulda*† ..... Murray	M. E. Foley.
Gary*† ..... Norman	See Fertile.
Gaylord*† ..... Sibley	G. A. McKenzie.
Gibbon*† ..... Sibley	See Gaylord.
▲Glencoe*† ..... McLeod	F. R. ALLEN.
Glenville*† .... Freeborn	See Albert Lea.
▲Glenwood*† ..... Pope	E. M. Webster.
Good Thunder*† BlueE'th	See Mapleton
Graceville*† .... Bigstone	M. S. STEVENS.
Granada*† ..... Martin	See Fairmont.
▲Grand Maraise* ..... Cook	See Duluth.
Grand Meadow*† . Mower	See Spring Valley.
▲Grand Rapids*† ... Itasca	T. M. Brady.
▲Granite Falls*† Yel. Med.	O. Hartwick.
Grove City*† .... Meeker	A. T. Nelson.
▲Hallock*† ..... Kittson	R. R[illegible]enberg.
Halstad*† ..... Norman	A. O. Ueland.
Hamline*† ..... Ramsey	See St. Paul.
Hammond*† ... Wabasha	See Wabasha.
Hampton*† ..... Dakota	See Farmington.
Hancock*† ..... Stevens	F. M. Klein.
Hanska* ..... Brown	See Madelia.
Hardwick*† ..... Rock	See Lu Verne.
Harmony*† ..... Fillmore	See Preston.
Hartland*† .... Freeborn	See Albert Lea.
▲Hastings*† ..... Dakota	F. M. CROSBY.
Hawley*† ..... Clay	G. Halverson.
Hayfield*† ..... Dodge	See Kasson.
Hector*† ..... Renville	O. A. Allen.
▲Henderson*† ..... Sibley	W. H. Leeman.
Hendrum*† ..... Norman	See Halstad.
Henning*† ... Otter Tail	See Fergus Falls
Herman*† ..... Grant	Arthur B. Childress.
Heron Lake*† ... Jackson	L. F. Lamners.
Hibbing*† ..... St. Louis	T. M. Brady & Son.
Hills*† ..... Rock	See Lu Verne.
Hoffman*† ..... Grant	William Schellbach.
Holland*† ..... Pipestone	See Pipestone.
Houston*† ..... Houston	See Caledonia.
Howard Lake*† .. Wright	F. E. Latham.
Hubbard* ..... Hubbard	See Park Rapids.
Hutchison*† .... McLeod	H. H. Bonniwell.
Iona*† ..... Murray	See Slayton.
Isanti* ..... Isanti	See Cambridge.
▲Jackson*† ..... Jackson	T. J. Knox.
Janesville*† ..... Waseca	A. J. O'GRADY.
Jasper*† ..... Pipestone	F. L. James.
Jeffers ..... Cottonwood	See Windom.
Jordan*† ..... Scott	F. J. Leonard.
Kasson*† ..... Dodge	Robert Taylor.
Kennedy*† ..... Marshall	See Hallock.
Kensington*† .. Douglas	See Alexandria.
Kenyon*† ..... Goodhue	F. M. Lamp.
Kerkhoven*† ..... Swift	See Benson.
Kiester* ..... Faribault	See Alden.
Kilkenny*† ..... Lesueur	See Waterville.
Kinbrae† ..... Nobles	See Worthington.
Lafayette*† ..... Nicollet	See Winthrop.
▲Lake Benton*† .. Lincoln	John McKenzie.
Lake City*† ..... Wabasha	ALLEN J. GREER.
Lake Crystal*† BlueEa'th	D. A. Reed.
Lakefield*† ..... Jackson	E T. Smith.
Lake Park*† ..... Becker	See Detroit.
Lakeville*† ..... Dakota	See Farmington.
Lamberton*† .. Redwood	F. Clague.
Lanesboro*† .... Fillmore	Chapman & Chapman.
Le Roy*† ..... Mower	G. W. W. Harden.
Lester Prairie*† McLeod	See Glencoe.
Lesueur*† ..... Lesueur	O. J. Parker.
▲Lesueur Center*. Lesueur	Charles C. Kolars.
Lewiston*† ..... Winona	See Winona.
▲Litchfield*† ..... Meeker	C. H. Strobeck.
▲Little Falls*† .. Morrison	E. P. ADAMS.
▲Long Prairie*† ..... Todd	J. D. Jones.

Town and County.	Name.
Lowry*† ..... Pope	See Glenwood.
▲Luverne*† ..... Rock	W. N. DAVIDSON.
Lyle*† ..... Mower	See Austin.
Mabel*† ..... Fillmore	W. H. Hammer.
Madelia*† .... Watonwan	Charles Cooley.
▲Madison*† . Lac-qui-Parle	H. L. Hayden.
Madison Lake*† BlueE'th	See Mankato.
▲Mankato*† ... Blue Earth	WM. N. PLYMAT.
▲Mantorville*● ..... Dodge	Littleton & McCaughey.
Maple Lake*† .... Wright	J. E. Madigan.
Mapleton*† .. Blue Earth	U. G. Argetsinger.
▲Marshall*† ..... Lyon	SEWARD & BURCHARD.
Maynard*† .... Chippewa	See Montevideo.
Mazeppa*† ..... Wabasha	Michael Marx.
McIntosh*† ..... Polk	S. H. Drew.
Melrose*† ..... Stearns	Donahue & Stephens.
Menahga*† ..... Wadena	See Park Rapids.
Merriam Park*† . Ramsey	Wardell Spencer.
Milaca*† ..... Milleiacs	Giddings & Pratt.
Milan*† ..... Chippewa	See Montevideo.
Minneapolis*† Hennepin	WASHINGTON SMITH, 914-916 Guaranty Loan Bldg. General practice, commercial, real estate, probate, and commercial law a specialty. Refers to E. W. Scott, of Scott Bros., New York; Security Bank, or any other bank in Minneapolis.
Minneota*† ..... Lyon	See Marshall.
Minnesota Lake*† F'rib'lt	See Mapleton.
▲Montevideo*† . Chippewa	LYNDON A. SMITH.
Montgomery*† .. Lesueur	C. D. McCarthy.
Monticello*† ..... Wright	James C. Tarbox.
▲Moorhead*† ..... Clay	EDWIN ADAMS.
▲Mora*† ..... Kanabec	J. C. Pope.
Morgan*† ..... Redwood	Albert Hauser.
▲Morris*† ..... Stevens	LEWIS C. SPOONER.
Morristown*† ..... Rice	See Faribault.
Morton*† ..... Renville	See Olivia.
Mountain L*† Cottonw'd	See Windom.
Murdock*† ..... Swift	See Benson.
New Duluth*† . St. Louis	See Duluth.
New London*† Kandiyo'i	See Willmar.
New Paynesville*† St'rns	See St. Cloud.
New Prague*† ..... Scott	E. A. Edgerton.
New Richland*† . Waseca	B. F. McGregor.
▲New Ulm*† ..... Brown	LIND & SOMSEN.
New York Mills*† Ott'rt'l	See Wadena.
Nicollet*† ..... Nicollet	See St. Peter.
Northbranch*† .. Chicago	Charles A. Holt.
Northfield*† ..... Rice	R. J. Drake.
North St. Paul*† Ramsey	See St. Paul.
Norwood*† ..... Carver	George J. Bradley.
Olivia*† ..... Renville	S. R. Miller.
▲Ortonville*† ..... Bigstone	E. F. CRAWFORD.
Osakis*† ..... Douglas	F. H. Borchert.
▲Owatonna*† ..... Steele	WHEELOCK & SPERRY
▲Park Rapids*† .. Hubbard	B. F. Wright.
Pelican Rapids*† Ot'r T'il	James T. McCullough.
Perham*† ..... Otter Tail	M. J. Daly.
Perley*† ..... Norman	See Halstad.
▲Pine City*† ..... Pine	S. G. L. Roberts.
Pine Island*† ... Goodhue	See Zumbrota.
▲Pipestone*† ..... Pipestone	EVANS & EVANS.
Plainview*† ..... Wabasha	J. A. Carley.
Plato*† ..... McLeod	See Glencoe.
Presto ..... Todd	See Staples.
▲Preston*† ..... Fillmore	Wells & Hopp.
▲Princeton*† ..... Milleiacs	J. L. Brady.
Racine*† ..... Mower	See Spring Valley.
Raymond*† .. Kandiyohi	J. M. Shelton.
▲Redlake Falls*† . Redlake	C. E. Boughton.
▲Red Wing*† ..... Goodhue	ALBERT JOHNSON.
▲Redwood Falls*† Redw'd	A. C. Doliff.
Renville*† ..... Renville	Daly & Barnard.
Richmond (Torah P. O.) Stearns	See Torah.
Revere*† ..... Redwood	See Lamberton.
▲Rochester*† ..... Olmsted	B. W. EATON.
Rockdell* ..... Olmsted	See Rochester.
Rockford*† ..... Wright	D. D. Ames.
▲Roseau* ..... Roseau	R. J. Bell.
Rothsay*† ..... Wilkin	See Breckenridge.
Round Lake*† ... Nobles	See Worthington.
Royalton*† ..... Morrison	George R. Niles.
Rush City*† ..... Chisago	J. D. Markham.
Rushford*† ..... Fillmore	G. W. Rockwell.
Rushmore*† ..... Nobles	See Worthington.
Ruthton*† ..... Pipestone	See Pipestone.
Sacred Heart*† Renville	Erie L. Winge.
Sanborn*† ..... Redwood	See Lamberton.
Sandstone*† ..... Pine	J. A. Smith.
Sargeant*† ..... Mower	See Austin.
Sauk Center*† ... Stearns	M. C. Kelsey.
▲Sauk Rapids*† ... Benton	Thomas Van Etten.
▲Shakopee*† ..... Scott	J. A. SENN.
Shelly*† ..... Norman	See Ada.
Sherburne*† ..... Martin	T. F. Knappen.
Silver Lake*† ... McLeod	See Glencoe.
▲Slayton*† ..... Murray	B. H. Whitney.

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Town and County.	Name.
Sleepy Eye*•† .....Brown	SOMERVILLE & OLSEN.
South St. Paul*•†.Dakota	See St. Paul.
Springfield*•† .....Brown	George T. Olson.
Spring Grove*•†..Houston	O. K. Dahle.
Spring Valley*•† Fillmore	J. Q. Farmer.
Staples*•† .....Todd	E. F. Gummer.
Starbuck*•†.....Pope	O. J. Johnson.
Steen*•† .....Rock	See Luverne.
Stephen*•† .....Marshall	G. A. Carr.
Stewart*•† .....McLeod	See Glencoe.
Stewartville*•†..Olmsted	O. E. Hammer.
▲Stillwater*•†. Washington	F. W. GAIL.
St.Bonifacius*•†Hennepin	See Minneapolis.
St. Charles*•†.....Winona	E. Hill.
▲St. Cloud*•†.....Stearns	R. B. BROWER.
St. Hilaire*•†...Red Lake	J. K. Hannay.
▲St. James*•†...Watonwan	W. S. HAMMOND.
¶▲St. Paul*•† .....Ramsey	CHARLES BECHHOEFER, National German-American Bank Bldg. Refers to National German-American Bank.
" ..... "	OSCAR HALLAM, Manhattan Bldg. Commercial, insurance, real estate, and probate law. Refers to Northern Exchange Bank.
" ..... "	F. G. INGERSOLL, 814-815 New York Life Bldg. Refers to Merchants National Bank.
" ..... "	MORPHY, EWING & GILBERT, 606-611 Manhattan Bldg. Refer to First and Merchants National banks, and Capital Bank, St. Paul.
" ..... "	JOHN B. & E. P. SANBORN Attorneys for NationalGerman-American Bank.
" ..... "	WARNER, RICHARDSON & LAWRENCE, National German-American Bldg. Reference: First National Bank.
▲St. Peter*•†.....Nicollet	A. A. STONE.
Swanville*•†....Morrison	See Little Falls.
Taylor's Falls*•†.Chisago	See St. Paul.
Tenhassen..... Martin	See Fairmont.
Thief Riv.F'ls*•†Redlake	Henry W. Lee.
Torah*•†.....Stearns	See St. Cloud.
Tower*•†.....St. Louis	W. G. Bonham.
Tracy*•†.....Lyon	C. W. Main.
Truman.....Martin	See Welcome.
Twin Valley*•†.. Norman	E. M. Niles.
▲Two Harbors*•†.....Lake	JOHN DWAN.
Tyler*•† .....Lincoln	H. A. Stricker.
Ulen*•†..... Clay	See Hawley.
Verndale*•†.....Wadena	A. B. Kling.
VernonC'ter*•†Blue E'rth	See Mankato.
Virginia*•† ..... St. Louis	M. C. Palmer.
▲Wabasha*† .....Wabasha	MULLEN & BOWDITCH.
Wabasso.....Redwood	See Walnut Grove.
Waconia*•†..... Carver	See Minneapolis.
▲Wadena*•†..... Wadena	COPPERNOLL & WILLSON.
▲Walker*† .....Cass	J. G. McGARRY.
Walnutgrove*•† .Redw'd	Mohler & Gooler.
▲Warren*•† .....Marshall	A. Grindeland.
▲Waseca*•†..... Waseca	JAMES M HANLEY.
Waterville*•† ....Lesueur	G. F. Dullam.
Watkins*•† .....Meeker	See Eden Valley.
Waverly*•†.....Wright	See Buffalo.
Welcome*•† .....Martin	G. M. Hopp.
Wells*•† .....Faribault	D. A. Odell.
West Concord*•†.. Dodge	W. W. Westcott.
West Duluth*•†. St. Louis	Pealer & Fesler.
▲Wheaton*•† .....Traverse	O'Hair & Murphy.
▲Willmar*•† ....Kandiyohi	G. H. Otterness.
▲Windom*•†..Cottonwood	Thomas E. Sime.
WinnebagoC.*•† Faribo'lt	H. L. Bullis.
▲Winona*•†.....Winona	WEBBER & LEES.
Winthrop*•†..... Sibley	E. H. Huebner.
Wood Lake*•† Yel'wMed.	See Granite Falls.
Woodstock*•†. Pipestone	See Pipestone.
▲Worthington*•†...Nobles	J. A. TOWN.
Wykoff*•† ..... Fillmore	See Spring Valley.
Zumbrota*•†..... Goodhue	A. J. Rocking.

MISSISSIPPI.

Town and County.	Name.
▲Aberdeen*•† .....Monroe	GEORGE C. PAINE.
Ackerman*•†....Choctaw	See Kosclusko.
Amory*•† ..... Monroe	See Tupelo.
▲Ashland*.....Benton	Kimbrough, Kyle, McDonald & Simpson.
▲Augusta*.....Perry	See Hattiesburg.
Baldwyn*•†..... Lee	Wm. Cox.
▲Batesville*•† ..... Panola	Lowrey & Perkins.
▲Bay St. Louis*•† Hancock	Bowers, Chaffe & McDonald.
▲Belen*..... Quitman	James W. Mack.
Belzona*.....Washington	See Indianola.
Biloxi*•†..... Harrison	WHITE & NEVILLE.
▲Booneville*•†.... Prentiss	B. A. P. Selman.
▲Brandon*•†..... Rankin	H. S. Cole.
▲Brookhaven*•† .. Lincoln	A. C. McNair.
Brookville*•†...Noxubee	See Macon.
▲Canton*•†.....Madison	F. B. PIKAIT.
▲Carrollton*•†.....Carroll	D. A. McKarchen.
▲Carthage*.....Leake	Lockett & Sullivan.
Centerville*•† .Wilkinson	See Gloster.
▲Charleston*. Tallahatchie	Dinkins & Caldwell.
▲Clarksdale*•†...Coahoma	R. H. WILDBERGER.
▲Coffeeville*•†..Yalobusha	BLOUNT & STONE.
▲Columbia*..... Marion	Mounger & Mounger.
▲Columbus*•† ... Lowndes	WILLIAM BALDWIN.
Como Depot*•†... Panola	Kyle & Shouds.
▲Corinth*•†.....Alcorn	J. M. Boone.
Crystal Springs*•† Copiah	See Hazlehurst.
▲Decatur*..... Newton	Thomas Keith.
▲Dekalb*..... Kemper	See Macon.
Durant*•† ..... Holmes	J. Wiener.
▲Ellisville*•†..... Jones	Shannon & Street.
Enterprise*•† ..... Clarke	BUCKLEY & HALSELL.
Eupora*•†..... Webster	Dunn & Dunn.
▲Fayette*•† .....Jefferson	R. L. Corban.
▲Forest*•†..... Scott	Jeff. Kent.
▲Friarpoint*•†... Coahoma	Fitzgerald & Maynard.
▲Fulton*. ..... Itawamba	E. C. Patton.
Gloster*•†..... Amite	F. A. McClain.
Goodman*•† ..... Holmes	See Durant.
▲Greenville*•† Washington	JAYNE & WATSON.
▲Greenwood*•†.... Leflore	SAM'L L. GWIN.
▲Grenada*•†..... Grenada	A. T. ROANE.
Gulfport*•†.....Harrison	W. G. Evans, Jr.
▲Hattiesburg*•†..... Perry	S. E. Travis.
▲Hazlehurst*•†..... Copiah	R. N. MILLER.
▲Hernando*•†.... De Soto	A. M. Solomon, Jr.
▲Holly Springs*•†.Marshall	STRICKLAND & GAREY.
▲Houston*.....Chickasaw	Lyon & Stockett.
▲Indianola*•†... Sunflower	Baker & Moody.
▲Iuka*•† ..... Tishomingo	J. A. E. Pyle.
¶▲Jackson*•†..... Hinds	BRAME & BRAME. Refer to any bank in Mississippi.
Jonestown*•....Coahoma	See Clarksdale.
▲Koscius'o*•† .....Attala	ANDERSON & DAVIS.
Laurel*•†..... Jones	T. G. McCallum.
▲Leakesville .....Greene	J. E. Alderman.
Leland*•†....Washington	See Greenville.
▲Lexington*•† .....Holmes	Hooker & Wilson.
▲Liberty*.....Amite	See Gloster.
▲Louisville* .....Winston	Hopkins & Gully.
▲Macon*•†.....Noxubee	HELM & ALLGOOD.
▲Magnolia*•† ..... Pike	J. H. Price.
▲Maversville*.... Issaquena	See Rolling Fork.
McComb*•†..... Pike	J. B. Webb.
▲Meadville* ..... Franklin	See Fayette.
▲Meridian*•†...Lauderdale	COCHRAN & BOZEMAN. fer to First National Bank.
▲Mississippi City*•† Harr'n	See Bay St. Louis.
▲Monticello*.... Lawrence	J. H. Arrington.
Moss Point*•†.....Jackson	C. H. Wood.
▲Natchez*•†..... Adams	A. H. GEISENBERGER. Attorney for Merchants & Planters Bank.
▲New Albany*•† .... Union	See Lee Crum.
Newton*•† .....Newton	J. R. Byrd.
Ocean Springs*•†Jackson	See Scranton.
Okolona*•†.....Chickasaw	Stovall & Williams.
▲Oxford*•†..... Lafayette	H. A. Barr.
▲Paulding*.....Jasper	Stone Deavours.
▲Philadelphia*....Neshoba	H. H. Rodgers.
Pickens*•† ..... Holmes	See Lexington.
▲Pittsboro* .....Calhoun	Brewer, Wilson & Smith.
▲Pontotoc*† .... Pontotoc	O. C. Carr.
Poplarville*•†Pearl River	Shivers & Shivers.
▲Port Gibson*•†.Claiborne	J. McMARTIN.
▲Purvis*•† ..... Marion	Henry Mounger.
▲Quitman*•† .....Clarke	See Meridian.
▲Raleigh* ..... Smith	See Forest.
▲Raymond*•†..... Hinds	D. S Fearing.
▲Ripley*† ..... Tippah	Charles M. Thurmond.
▲Rosedale*•†.....Bolivar	CHARLES SCOTT AND E. H. WOODS.
▲Sardis*•†..... Panola	Boothe & Boothe.
▲Scranton*•†..... Jackson	H. BLOOMFIELD.
▲Senatobia*•†..... Tate	J. F. Dean.
▲Starkville*•† .. Oktibbeha	Carroll & Magruder.
Summit*•† ..... Pike	J. B. Holden.
Tchula*•† ..... Holmes	See Lexington.
Terry*•† ..... Hinds	B. F. Fortner.
▲Tunica*•† ..... Tunica	Henderson & Bankston.
▲Tupelo*•† .....Lee	ALLEN & ROBINS.
Utica*•†..... Hinds	See Jackson.
▲Vaiden*•† .....Carroll	McClurg & Flowers.
▲Vicksburg*•† .... Warren	DABNEY & McCABE.
▲Walthall* ..... Webster	Fox, Rowe & Lamb.
▲Water Valley*•†..Yalob'a	D. D. McBEE.
▲Waynesboro*•† ...Wayne	C. R. Pitts.
Wesson*•†.....Copiah	See Hazlehurst.
▲West Point*•†..... Clay	ROANE & McCLELLAN.
▲Westville* .....Simpson	A. W. Dent.
▲Williamsburg* Covington	D. A. McIntosh.
▲Winona*•† ..Montgomery	SWEATMAN, TROTTER & KNOX.
▲Woodville*•† ..Wilkinson	Bramlett & Tucker.
▲Yazoo City*•†.... Yazoo	E DRENNING.

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MISSOURI.

Town and County.	Name.
Adrian*† ..... Bates	A. J. Smith.
Agency* ..... Buchanan	E. W. Miller.
▲Albany*†..... Gentry	CHARLES H. S. GOODMAN. References: Bank of Albany; Tootle, Lemon & Co., bankers, St. Joseph, Mo.
Alma*†..... LaFayette	See Blackburn.
Altamont*†..... Daviess	T. M. Mallory.
▲Alton*..... Oregon	J. D. Brooks.
Amity*†..... DeKalb	See Maysville.
Amsterdam*† ..... Bates	See Butler.
Appleton City*† St. Clair	JOHN A. GILBREATH.
Armstrong*†.... Howard	R. M. Bagby.
Arrow Rock* ..... Saline	See Marshall.
Ash Grove*†..... Greene	Harvey Murray.
Ashland* ..... Boone	Eli Penter.
Atlanta*†..... Macon	See Laplata.
Aurora*†..... Lawrence	E. J WHITE.
Auxvasse*†.... Callaway	R. G. Hale.
▲Ava*..... Douglas	Adams Bros.
Baring*†..... Knox	See Edina
Barnard*†..... Nodaway	P. J. Halney.
Belton*†..... Cass	L. M. Crouch.
▲Benton*†..... Scott	J. L. Moore.
▲Bethany*†..... Harrison	ALVORD & FRISBY.
Bethel*..... Shelby	See Shelbyville.
Bevier*†..... Macon	C. F. Hale.
Billings*†..... Christian	W. F Lamkin.
Birch Tree*†.... Shannon	See Winona.
Blackburn*†..... Saline	See Marshall.
Blackwater*†..... Cooper	See Boonville.
Blairstown*†..... Henry	W. R. Phipps.
▲Bloomfield*..... Stoddard	E. J WILLIAMS.
Blue Springs*†.. Jackson	Herrington & Burrus.
Blythedale*†... Harrison	See Bethany.
Bolckow*†..... Andrew	See Savannah.
▲Bolivar*†..... Polk	UPTON & SKINKER.
Bonne Terre*†St. Franc's	J. H. Maingen
▲Boonville*†..... Cooper	W. V. DROFFEN.
Bosworth*†..... Carroll	C. W. Lawrence.
▲Bowling Green*†... Pike	J. D. HOSTETTER.
Brashear*†..... Adair	Blair & Vawter.
Braymer*†..... Caldwell	D. K. Adams.
Breckinridge*†. Caldwell	O. J. Chapman.
Bronaugh*†..... Vernon	See Sheldon.
Brookfield*†..... Linn	A A. BAILEY.
Browning*†..... Linn	E. B. Fields.
Brunswick*†... Chariton	Louis Benecke.
Bucklin*†..... Linn	F. W. Byrd.
Buckner*†..... Jackson	See Independence.
▲Buffalo*..... Dallas	D. M. Rush.
Bunceton*†..... Cooper	See Boonville.
Burlington Jc.*†..Nod'y	J. F. Robertson.
▲Butler*†..... Bates	SMITH & STANLEY.
Calnesville*†... Harrison	S. P. Davisson.
Calhoun*†..... Henry	L. R. Simpson.
▲California*†... Moniteau	J. W. HUNTER.
Callao*†..... Macon	See Macon City.
Camden Point*†.... Platte	See Platte City.
Cameron*†..... Clinton	Turner & Goodrich.
Campbell*†..... Dunklin	See Kennett.
Canton*†..... Lewis	J. M. JEFFRIES.
Cape Girardeau*†. C. Gir.	B. F DAVIS.
Carl Junction*†.. Jasper	See Joplin.
▲Carrollton*†..... Carroll	CHARLES R. PATTISON.
Carterville*†..... Jasper	Howard Gray.
▲Carthage*†..... Jasper	H. H. HARDING.
▲Carutheraville*• Pemiscot	C. B. Faris.
▲Cassville*•..... Barry	T. M. Allen.
Center*†..... Ralls	E. W. Keithly.
Center View*†.. Johnson	See Warrensburg.
▲Centerville*.... Reynolds	Z. C. Smith.
Centralia*†..... Boone	H. S. Booth.
Chamois*†..... Osage	Henry Marquand.
▲Charleston*†. Mississippi	RUSSELL & DEAL.
Chilhowee*†..... Johnson	See Warrensburg.
▲Chillicothe*†. Livingston	CHARLES A. LOOMIS.
Chula*†..... Livingston	R. F. Davis.
Clarence*†..... Shelby	George C. Grant.
Clark*†..... Randolph	See Huberly
Clarksburg*†.. Moniteau	See California.
Clarksdale*†..... DeKalb	Brown & Hunt.
Clarksville*†..... Pike	Edwards & Duvall.
▲Clayton*†..... St. Louis	See Central
Clearmont*†.. Nodaway	See Maryville.
▲Clinton*†..... Henry	C. C. DICKINSON.
Clyde*..... Nodaway	F. J. McCarthy.
Coffeyburg*..... Daviess	See Pattonsburg.
Colecamp*†..... Benton	N. H. Robinson.
▲Columbia*†..... Boone	NORTH T. GENTRY.
Commerce*†..... Scott	Wm. Ballentine.
Concordia*†.. Lafayette	See Higginsville.
Conway*•..... Laclede	R. S. Phillips.
Corder*†..... Lafayette	See Higginsville.
Corning*†..... Holt	See Oregon.
Cowgill*†..... Caldwell	See Kingston.
Craig*†..... Holt	See Oregon.
Cross Timbers*.. Hickory	See Hermitage.
Cuba*†..... Crawford	See Steelville.
Curryville*†..... Pike	J. D. Gates.
Dadeville*..... Dade	See Greenfield.
▲Danville*... Montgomery	See Montgomery City.
Darlington*†.... Gentry	Joseph Sager.
Dearborn*†..... Platte	See St. Joseph.
Deepwater*†..... Henry	W. S. Banta.
De Kalb*†..... Buchanan	See St. Joseph.
De Soto*†..... Jefferson	JOHN L THOMAS & SON.
Dexter*†..... Stoddard	Mozley & Liles.
Dixon*†..... Pulaski	W. H. Murphy.
▲Doniphan*†..... Ripley	J. C. Sheppard.
Downing*†..... Schuyler	W. T. Cowell.
Drexel*†..... Cass	John. F. Lawder.
Eagleville*..... Harrison	See Blythdale.
E. Prairie*†.. Mississippi	See Charleston.
Edgerton*†..... Platte	Bruce & Cumberford.
▲Edina*†..... Knox	W. C. HOLLISTER.
Eldon*†..... Miller	W. M. Lumpkin.
El DoradoSprings*• Cedar	R. N. Banister.
Elmo*†..... Nodaway	See Maryville.
Elsberry*†..... Lincoln	W. A. Dudley.
▲Eminence*..... Shannon	L. B. Shuck.
Ethel*†..... Macon	J. T. White.
Everton*†..... Dade	Howard Ragsdale.
Excelsior Springs*† Clay	C H. COPPINGER.
Fairfax*†..... Atchison	See Tarkio.
Fairplay*†..... Polk	See Bolivar.
Farber*†..... Audrain	See Laddonia.
▲Farmington*. St. Francois	M. R. SMITH.
Faucett*†..... Buchanan	See St. Joseph.
▲Fayette*†..... Howard	R. P. TALBOT.
Festus*†..... Jefferson	R. A. Swink.
Fillmore*..... Andrew	See Savannah.
Flatriver*†.. St. Francois	See Bonne Terre.
Florida*..... Monroe	Bartlett Rorell.
Forest City*†..... Holt	B. F. McDaniel.
Forsyth*..... Taney	Wm. H. Johnson.
Foster*..... Bates	See Butler.
Frankford*†..... Pike	Jesse B Jones.
▲Fredericktown*†Madis'n	E. D Anthony.
Freeman*†..... Cass	See Harrisonville.
▲Fulton*†..... Callaway	T. A. BOULWARE.
▲Gainesville*..... Ozark	See Ava.
▲Galena*..... Stone	John T. Moore.
▲Gallatin*†..... Daviess	HAMILTON & DUDLEY.
Galt*• ..... Grundy	M. Bingham.
Garden City*†..... Cass	W. R. Hall.
Gayoso*..... Pemiscot	See Caruthersville.
Gentry..... Gentry	See Darlington.
Gibbs*†..... Adair	See La Plata.
Gilliam*†..... Saline	See Slater.
Gilman City•.... Harrison	Charles D. Knight.
Glasgow*†..... Howard	H. C. COCKERILL.
Glenwood*†.... Schuyler	H. D. B. Cutler.
Golden City*†.... Barton	H. A. Raymond.
Gorin*†..... Scotland	See Memphis.
Gower*†..... Clinton	See Plattsburg.
Graham*..... Nodaway	See Maryville.
Granby*†..... Newton	See Neosho.
Granger*†..... Scotland	See Memphis.
▲Grant City*†..... Worth	J. E. SCHOOLER.
Green Castle*.... Sullivan	See Milan.
Green City*†.... Sullivan	See Greencastle.
▲Greenfield*†..... Dade	L. W. Shafer.
Green Ridge*†..... Pettis	R. W. Hunter.
▲Greenville*..... Wayne	See Piedmont.
Guilford*†..... Nodaway	See Barnard.
Hale*†..... Carroll	W. T. Dixon.
Hallsville*†..... Boone	See Columbia.
Hamilton*†.... Caldwell	S. M. YOUNG.
Hannibal*†..... Marion	F. W. NEEFER.
Hardin*†..... Ray	J. T. Allbritain.
Harris*†..... Sullivan	C. B. Harris.
▲Harrisonville*†..... Cass	A. A. WHITSITT.
▲Hartville*..... Wright	J. W. Jackson.
Harwood*†..... Vernon	See Nevada.
Hayti*..... Pemiscot	J. E. Duncan.
▲Hermann*†... Gasconade	AUGUST MEYER.
▲Hermitage*..... Hickory	Wm. L. Pitts.
Higbee*†..... Randolph	J. F. Jarman.
Higginsville*†. Lafayette	WHITSETT & KEITH.
▲Hillsboro*†† .... Jefferson	J. J. Williams.
Holden*†..... Johnson	J. P. Orr.
Holt*†..... Clay	D. L. Wilholt.
Hopkins*†..... Nodaway	S E. Browne.
▲Houston*..... Texas	CLARK DOOLEY.
Houstonia*†..... Pettis	See Sedalia.
Humansville*†..... Polk	O. J. McLane.
Hume*†..... Bates	See Rich Hill.
Humphreys*†.. Sullivan	J. D. Johnson.
Hunnewell*†..... Shelby	See Shelbina.
▲Huntsville*†.. Randolph	JOHN N. HAMILTON.
Hurdland*†..... Knox	See Edina.
Iberia*..... Miller	See Dixon.
▲Independence*†. Jackson	ALBERT M. OTT.
▲Ironton*†..... Iron	William R. Edgar.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
▲Jackson*†.Cape Girard u	W. H. Miller.
Jameson*†.....Daviess	See Gallatin
Jamesport*†.....Daviess	SAM W. BUZARD.
Jamestown*†....Moniteau	See California.
Jasper*†.....Jasper	See Lamar.
¶Jefferson City*†...Cole	F. M. BROWN.
Jerico*.....Cedar	See Stockton.
Jonesburg*†Montg'mery	Johnson & Drunert.
Joplin*†.....Jasper	JAMES P. MEAD.
▲Kahoka*†.....Clark	Charles Hiller.
Kansas City*†...Jackson	ASHLEY, GILBERT & DUNN, Massachusetts Bldg. Refer to First National Bank and National Bank of Commerce, Kansas City; East River National Bank, N. Y.
" ..... "	GAGE, LADD & SMALL, Rooms 605, 606, 607 and 608 New York Life Bldg. Attorneys for U. S. Trust Co. and International Loan & Trust Co.
" ..... "	HARWOOD & MEREDITH, New York Life Bldg. Refer to Wm. B. Clark, President Ætna Insurance Co., Hartford; Pennsylvania Fire Insurance Co., Philadelphia, and to any bank in Kansas City.
" ..... "	KARNES, NEW & KRAUTHOFF, Water Works Building. Special attention to commercial and corporation law and proceedings in bankruptcy. Refer to any bank in Kansas City.
" ..... "	LATHROP, MORROW, FOX & MOORE, 117 West Sixth Street. Refer to any bank or wholesale house in Kansas City.
" ..... "	MESERVEY, PIERCE & GERMAN, American Bank Building. Attorneys for American Surety Co., New York. Refer to National Bank of Commerce.
" ..... "	FRANK TITUS, N.Y. Life Bldg. Collections and commercial law. Twenty years' local practice. Refers to Union National and Citizens National Bank.
" ..... "	WARNER, DEAN, GIBSON & McLEOD, Keith & Perry Bldg. Attorneys and counselors at law.
" ..... "	WILLIAMS & DAVISON, N. Y. Life Bldg. Refer to First National Bank, American National Bank and Union National Bank. Eastern references upon application.
" ..... "	WOLLMAN, SOLOMON & COOPER, Water Works Bldg. References: National Bank of Commerce and Inter-State National Bank.
Kearney*†.....Clay	See Liberty.
▲Kenneti*†.....Dunklin	C. P. Hawkin.
▲Keytesville*†...Chariton	O. F. SMITH.
Kidder*†.....Caldwell	See Kingston.
King City*† .....Gentry	J. W. Sullinger.
▲Kingston*• .....Caldwell	C. S. McLaughlin.
Kingsville*† .....Johnson	See Warrensburgh.
▲Kirksville*†.....Adair	RIEGER & RIEGER.
Kirkwood*†....St. Louis	J. T. JAMES.
Knobnoster*†...Johnson	S. G. Kelley.
Knox City*†.....Knox	See Edina.
La Belle*† .....Lewis	E. A. Dowell.
Laclede*† .....Linn	O. F. Libby.
Laddonia*†.....Audrain	E. C. Kennan.
La Grange*†.....Lewis	George R. Davis.
▲Lamar*†.....Barton	COLE & BURNETT.
Lamonte*†.....Pettis	R. H. Hunter.
▲Lancaster*†.....Schuyler	N. M. Shelton.
La Plata*†.....Macon	Joseph Park.
Laredo*†.....Grundy	See Trenton.
Lathrop*† .....Clinton	See Plattsburg.
Latour*† .....Johnson	See East Lynne.
Lawson*† .....Ray	See Richmond.
▲Lebanon*†.....Laclede	J. P. NIXON.
Lee's Summit*†.Jackson	T. J. Hackler.
Leeton*†.....Johnson	See Warrensburg.
Lemonville*†.....Putnam	See Unionville.
Lewistown*† .....Lewis	R. J. McNally.
▲Lexington*†....Lafayette	ALEXANDER GRAVES.
Liberal*† .....Barton	Grant Comfort.
▲Liberty*†.....Clay	MARTIN E. LAWSON.
Licking*.....Texas	W. H. Craven.
Lincoln*† .....Benton	See Warsaw.
▲Linn*†.....Osage	Ryors & Vorhall.
▲Linn Creek*.....Camden	S. C. Roach.
▲Linneus*† .....Linn	George B. Milburne, Jr.
Lock Spring*†...Daviess	See Gallatin.

Town and County.	Name.
Lockwood*†.....Dade	A. J. Young.
Louisiana*† .....Pike	JAMES W. REYNOLDS
Lowry City*†....St. Clair	See Osceola.
Lucerne*† .....Putnam	T. B. Davis.
Ludlow*†.....Livingston	See Chillicothe.
Luray*†.....Clark	See Kahoka.
Lutesville*†.....Bollinger	See Marblehill.
▲Macon*†..... Macon	JOHN A. WHITE.
Madison*†..... Monroe	George W. Ferrell.
Maitland*† .....Holt	R. B. Bridgeman.
Malden*† .....Dunklin	John T. McKay.
Malta Bend*†.....Saline	See Marshall.
Mansfield*† .....Wright	L. D. Marr.
▲Marblehill*†.... Bollinger	W. K. Chandler.
Marceline*†..... Linn	Harry K. & H. J. West.
Marionville*†. Lawrence	C. C. Matlock.
▲Marshall*†.....Saline	ROBERT M. REYNOLDS.
▲Marshfield*†....Webster	HARRY FYAN.
Martinsburg*†..Audrain	See Mexico.
Maryville*†..... Nodaway	B. RALEIGH MARTIN.
▲Maysville*†..... DeKalb	Frank Costello.
Mayview*†.... Lafayette	See Higginsville.
McFall*†..... Gentry	C. S. Lockwood.
Meadville*†..... Linn	E. D. Harvey.
▲Memphis*†..... Scotland	N. M. PETTINGILL.
Mendon*†..... Chariton	See Keytesville.
Mendota*†..... Putnam	See Unionville.
Mercer*†.....Mercer	See Lineville, Iowa.
Merwine*..... Bates	See Butler.
▲Mexico*†.....Audrain	CHARLES R. MACFARLANE
Miami*..... Saline	John A. Dunlap.
Middletown*Montgomery	S. W. & C. I. Ray.
▲Milan*†.....Sullivan	JOHN M. CAMPBELL.
Missouri City*†.... Clay	L. G. Hopkins.
Moberly*† ..... Randolph	WILLARD P. CAVE.
Mokane*† ..... Callaway	See Tebbetts.
Monett*† .....Barry	JOHN T. BURGESS.
Monroe City*†.. Monroe	R. B. Bristow.
Montgomery City*†Mont	J. D. BARNETT.
▲Monticello*..... Lewis	J. E. Thompson.
Montrose*†.....Henry	N. B. Conrad.
Moberly*†..... Scott	R. A. Kingsbury.
Morrisville*..... Polk	See Bolivar.
Mound City*† ..... Holt	D. W. Porter.
Mountain Grove*†Wri't	C. F. Evans.
Mt. Moriah*.... Harrison	See Bethany.
▲Mt. Vernon*† .Lawrence	Henry Brumback.
Nelson*†..... Saline	Wm. D. Bush.
▲Neosho*†..... Newton	GEORGE HUBBERT.
▲Nevada*†..... Vernon	R. B. COOK.
Newark*..... Knox	See Edina.
New Cambria*†.. Macon	B. D. Nortonl.
New Florence*†..Mont'y	T. J. Powell.
New Franklin*† Howard	M. T. Hardister.
New Hampton*† Harrison	See Bethany.
New Haven*†.. Franklin	See Washington.
▲New London*†..... Ralls	JOHN MEGOWN.
▲New Madrid*†New Mad.	ROBERT RUTLEDGE.
Newtown*†..... Sullivan	See Trenton.
Nianguas†..... Webster	See Marshfield.
Norborne*†..... Carroll	Sidney Miller.
Novelty* .....Knox	W. N. Doyle.
Oak Grove*†....Jackson	See Blue Springs.
Odessa*†.....Lafayette	N. M. Houx.
Olean*†.....Miller	See Tuscumbia.
▲Oregon*.....Holt	T. C. DUNGAN.
Oronogo*† ..... Jasper	See Carthage.
Orrick*†..... Ray	See Richmond.
Osborn*†.....DeKalb	P. M. Hatch.
▲Osceola*†..... St. Clair	Mann & Daniel.
Osgood*†..... Sullivan	See Milan.
Otterville*†..... Cooper	Thomas J. Starke.
▲Ozark*† ..... Christian	W. A. LONG
Pacific*†.....Franklin	See Washington.
▲Palmyra*†.....Marion	W. M. BOULWARE.
▲Paris*†.....Monroe	J. R. REYNOLDS.
Parkville*† ..... Platte	James Brown.
Parnell*†..... Nodaway	See Sheridan.
Pattonsburg*†...Daviess	T. Staines.
Pax*.....Lawrence	See Mt. Vernon.
Perry*†..... Ralls	See Hannibal.
▲Perryville*†..... Perry	EDWARD ROBB.
Piedmont*†.....Wayne	Joel Hines.
Pierce City*†...Lawrence	F. C. Johnston.
Pilotgrove*† .....Cooper	See Boonville.
▲Pineville*.....McDonald	J. A. Sturgeo.
▲Platte City*†.....Platte	N. B. Anderson.
▲Plattsburg*† .... Clinton	F. B. ELLIS.
Pleasant Hill*†..... Cass	T. H. Cloud.
Polo*† ..... Caldwell	F. B. Klepper.
▲Poplarbluff*†..... Butler	S. M. CHAPMAN.
Portland*† ..... Callaway	See Fulton.
▲Potosi*†.... Washington	E. M. Dearing.
Powersville*†... Putnam	E. C. Wickless.
▲Princeton*†..... Mercer	IRA B. HYDE.
Purdin*†..... Linn	See Laclede.
Puxico*† ..... Stoddard	See Bloomfield.
Queen City*†...Schuyler	W. M. Saxbury.
Quitman*†..... Nodaway	A. Collins.
Ravanna*.....Mercer	See Princeton.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Ravenwood*†..Nodaway	See Sheridan.
Raymore*† ..... Cass	See Harrisonville.
Rea*†.....Andrew	See Savannah.
Republic*†..... Greene	Mooneyham & Mooneyham.
Rhineland*†Montgomery	See Hermon.
Rich Hill*†..... Bates	TEMPLETON & HALES.
Richland*†.....Pulaski	S. J. Manes.
▲Richmond*† ..... Ray	BLACK & DE MASTERS.
Ridgeway*†.... Harrison	See Bethany.
Rocheport*† ..... Boone	See Boonville.
▲Rockport*†.... Atchison	Hunt & Bailey.
Rockville*†..... Bates	W. E. Heyle.
Rogersville*†.... Webster	See Marshfield.
▲Rolla*†.....Phelps	T. M. JONES.
Rosendale*† ..... Andrew	See Savannah.
Rothville*†.....Chariton	See Keytesville.
Russellville*†..... Cole	See Jefferson City.
Rutledge*† .....Scotland	See Memphis.
▲Salem*† ..... Dent	L. Judson.
Salisbury*† .... Chariton	W. S. STOCKWELL.
Sarcoxie*† .....Jasper	D. M. Roper.
▲Savannah*† ..... Andrew	BOOHER & WILLIAMS.
Schell City*†.....Vernon	See Nevada.
▲Sedalia*†.....Pettis	BARNETT & BARNETT.
Seneca*†.....Newton	R. J. Balch.
Seymour*† ..... Webster	A. H. Davis.
Shelbina*†..... Shelby	W. O. L. JEWETT & SON.
▲Shelbyville*..... Shelby	P. B. Dunn.
Sheldon*† ..... Vernon	J. P. Jones & Son.
Sheridan*†.....Worth	A. N. Tibbels.
Sikeston*†.....Scott	J. W. Moore.
Silex*†.....Lincoln	See Troy.
Skidmore*†....Nodaway	W. M. Howden.
Slater*†.....Saline	C. P. STARTS.
Smithton*†..... Pettis	R. H. Porter.
Smithville*†.....Clay	Z. S. Collins.
So. St. Joseph†.Buchanan	See St. Joseph.
So.-West City*.McDonald	See Pineville.
Sparta*† .....Christian	See Ozark.
Spickard*†.....Grundy	J. A. Denslow.
▲Springfield*† .... Greene	WHITE & McCAMMON.
Stanberry*†..... Gentry	RATCLIFFE & RATCLIFFE.
▲Steelville*†.... Crawford	A. H. Harrison.
▲Ste. Genevieve*†S.Genev.	E. A. ROZIER.
Stewardsville*†.De Kalb	B. F. Clark.
▲St. Charles*†. St. Charles	R. C. HAENSSLER.
St. James*†.....Phelps	See Rolla.
▲St. Joseph*†.. Buchanan	LANDIS & BARR, 1st Nat. Bank Bldg. Commercial and corporation law. Special attention to collections and adjustments. Refer to any bank in the city.
" ..... "	JULIEN B. SHACKELFORD. Refers to the First Nat. Bank.
" ..... "	STAUBER, CRANDALL & STROP. Refer to National Bank of St. Joseph and German-American Bank; Union National Bank, Chicago.
St. Louis*†.....St. Louis	ABBOTT & EDWARDS, 315 Chestnut St. Counsel for R. G. Dun & Co. Refer to American Exch. Bank.
" ..... "	ALTHEIMER & YOUNG, Lincoln Trust Bldg. Refer to Lincoln Trust Co., or any bank or Trust Co. in St. Louis.
" ..... "	FREDERICK H. BACON, 509 Olive St. Refers to State Bank.
" ..... "	GEORGE M. BLOCK, 415 Locust St. Counsel for Jefferson Bank. Refers to Merchants-Laclede National Bank.
" ..... "	COLLINS & JAMISON, 703 Rialto Bldg. Refer to Merchants-Laclede National and Mechanics Banks.
" ..... "	GRANT, CARROLL & KENNEDY, Carleton Bldg. Refer to Continental National Bank.
" ..... "	KIDD & DAVIS, Laclede Bldg. Refer to Continental Nat. Bank.
" ..... "	KOEHLER & REISS, Wainwright Bldg. References: South Side Bank, Lafayette Bank, and International Bank.
" ..... "	ALFRED C. F. MEYER, Lincoln Trust Bldg. Director in and counsel for South Side Bank. Refers to Franklin Bank.
" ..... "	STEWART, CUNNINGHAM & ELIOT, Rialto Bldg. Counsel for Mechanics Bank. Refer also to National Bank of Commerce and Boatmen's Bank.
" ..... "	TAYLOR, ERD & TAYLOR. Counsel for Continental National Bank.
▲Stockton*..... Cedar	JAMES MASTERS.
Stotts City*....Lawrence	D. B. Jones.
Stoutsville*†.....Monroe	See Paris.
Sturgeon*†.....Boone	Thomas C. Carter.
Sullivan*†..... Franklin	Charles E. Farrar.
Sumner*†.....Chariton	See Keytesville.
Sweet Springs*†...Saline	James H. Ashurst.
Tarkio*† ..... Atchison	L. G. POPE.
Thayer*†.....Oregon	S. M. Meeks.
Tina*†..... Carroll	George D. Williams.
Tipton*† .....Monlteau	W. F. Quigley.
▲Trenton*† .....Grundy	HUGH C. SMITH.
Triplett*† .....Chariton	See Keytesville.
▲Troy*† .....Lincoln	R. S. Sutton.
Turney*†.....Clinton	See Plattsburg.
▲Tuscumbia*† .....Miller	L. N. Musser.
▲Union*† .....Franklin	Charles F. Gallenkamp.
Union Star*†.....De Kalb	Henry Boone.
▲Unionville*† ....Putnam	B. H. BONFOEY.
Urich*† .....Henry	J. A. Overbey.
▲Vanburen*† .....Carter	Daniel Huett.
Vandalia*† .....Audrain	W. W. Botts.
Verona*† .....Lawrence	See Monett.
▲Versailles*† .....Morgan	WM. FORMAN.
▲Vienna*..... Marles	John W. Terrill.
Walker*† ..... Vernon	See Nevada.
Walnut Grove*† .Greene	W. H. Davis.
▲Warrensburg*†.Johnson	EWING COCKRELL.
▲Warrenton*† .... Warren	Peers & Morsey.
▲Warsaw*† ..... Benton	H. P. Lay.
Washington*†..Franklin	Jesse H. Schaper.
Watson*† .....Atchison	See Rock Port.
Waverly*†.....Lafayette	E. M. Edwards.
Wayland*†.....Clark	See Kahoka.
▲Waynesville* .....Pulaski	W. H. Locker.
Weatherby*† ....DeKalb	See Maysville.
Weaubleau*.....Hickory	Theodore Huett.
Webb City*†.....Jasper	REDDING & OWEN.
Wellington*†..Lafayette	See Lexington.
Wellsville* .Montgomery	Barker & Shackelford.
Wentzville*†. St. Charles	Charles J. Walker.
Westboro*† ....Atchison	J. W. Peck.
Weston* ..... Platte	Charles H. Hillix.
▲West Plains*†....Howell	OLDEN & ORR
Wheatland*.....Hickory	Wm. D. Harryman.
Wheeling*† ..Livingston	See Chillicothe.
Willow Springs*† Howell	A. MULLINIX.
Windsor*† .....Henry	James P. Allen.
Winfield*† ..... Lincoln	W. H. Jackson.
Winigan* .....Sullivan	See Greencastle.
Winston*† .....Daviess	See Gallatin.
Wyaconda*† .....Clark	See Kahoka
Xenia.....Putnam	See Unionville.

MONTANA.

Town and County.	Name.
▲Anaconda*†.Deer Lodge	GEORGE B. WINSTON.
Belt*† .....Cascade	Camden Bretz.
▲Bigtimber*†Sweet Grass	A. G. Hatch
▲Billings*†...Yellowstone	W. M. JOHNSTON.
▲Boulder*† .....Jefferson	George F. Cowan.
▲Bozeman*† .....Gallatin	LUCE & LUCE.
Bridger..... Carbon	See Red Lodge.
▲Butte*† .....Silver Bow	CORBETT & LEE. References: W. A. Clark & Bro., bankers, Butte, Mont; also (without permission) to any bank in Montana.
▲Choteau* ..... Teton	J. G. Blair.
Columbia Falls*† Flath'd	R. L. Oliver.
Deerlodge..*†Deerlodge	Edward Scharnikow.
▲Dillon*† ....Beaver Head	JOHN G. WILLIS.
Forsyth*† .....Custer	See Miles City.
▲Fort Benton*†...Choteau	B. L. Powers.
▲Glasgow*† .....Valley	J. J. Kerr.
Glendale* ...Beaver Head	See Dillon.
▲Glendive*† .....Dawson	Thomas C. Holmes.
▲Greatfalls*†.....Cascade	SAM'L STEPHENSON.
Hamilton*† .....Ravalli	Charles M. Crutchfield.
¶▲Helena*† Lewis and Clarke	CLAYBERG & GUNN. References: W. A. Clark & Bro., bankers, Butte, Mont.; also (without permission) to any bank in Montana.
▲Kalispell*† .....Flathead	Sanford & Grubb.
▲Lewistown*† .....Fergus	W. M. Blackford.
▲Livingston* .....Park	H. J. MILLER.
▲Miles City*† .....Custer	GEORGE R. MILBURN.
▲Missoula*† .....Missoula	THOMAS G. MARSHALL.
Neihart*† .....Cascade	Richard Bennett.
▲Phillipsburg*†.. Granite	W. E. MOORE.
Red Bluff .....Madison	See Virginia City.
▲Red Lodge*† .....Carbon	George W. Pierson.
Sandcoulee*† ....Cascade	See Great Falls.
▲Stevensville*† ....Ravalli	GEORGE T. BAGGS.
Stockette.....Cascade	See Great Falls.
▲Townsend*†.Broadwater	J. E. Kanouse.
Twin Bridges*•...Madison	See Virginia City.
▲Virginia City*† ..Madison	L. L. Callaway.
▲White SulphurSpgs*Mghr	M. WATERMAN.
Wibaux*† .....Dawson	See Glendive.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

NEBRASKA.

Town and County.	Name.
Adams*•† ..... Gage	See Beatrice.
▲Ainsworth*•† ..... Brown	P. D. McANDREW.
▲Albion*•† ..... Boone	J. A. Price.
Alexandria*•† ..... Thayer	See Hebron.
Allen*•† ..... Dixon	See Randolph.
Alliance*•† ..... Box Butte	Wm. Mitchell.
▲Alma*•† ..... Harlan	THOMAS L. PORTER.
Ansley*•† ..... Custer	Judson C. Porter.
Arapahoe*•† ..... Furnas	J. H. Mooney.
Arcadia*•† ..... Valley	John Wall.
Arlington*•†. Washington	W. S. Cook.
Ashland*•† ..... Saunders	W. B. CLARK.
Ashton*•† ..... Sherman	See Loup City.
Atkinson*•† ..... Holt	A. Searly.
▲Auburn*•† ..... Nemaha	B. FRANK NEAL.
▲Aurora*•† ..... Hamilton	STANLEY & COYKENDALL.
Avoca*•† ..... Cass	C. E. Tefft.
Axtell*•† ..... Kearney	See Minden.
Bancroft*•† ..... Cuming	H. L. Keefe.
Barnston*•† ..... Gage	See Blue Springs.
▲Bartlett*. ..... Wheeler	Bishop & Anderson.
Bartley*•† ..... Redwillow	See McCook.
▲Bassett*•† ..... Rock	J. A. Douglas.
Battlecreek*•† ..... Madison	See Norfolk.
Bayard* ..... Cheyenne	See Geering.
Bazile Mills*. ..... Knox	See Creighton.
▲Beatrice*•† ..... Gage	HAZLETT & JACK.
▲Beaver City*•† ..... Furnas	Kelley & Keyes.
Beaver Crossing*•† S'w'rd	Horney & Evans.
Beemer*•† ..... Cuming	See West Point.
Belden*•† ..... Cedar	See Randolph.
Bellwood*•† ..... Butler	See David City.
Belvidere*•† ..... Thayer	See Hebron.
Benedict*•† ..... York	See York.
▲Benkelman*•† ..... Dundy	James & Eberhart.
Bennett*•† ..... Lancaster	W. A. Hartley.
Bennington*•† ..... Douglas	H. B. Waldron.
Berlin*•† ..... Otoe	See Nebraska City.
Bertrand*•† ..... Phelps	R. J. Ahara.
Bigspring*•† ..... Deuel	See Ogallala.
▲Blair*•† ..... Washington	F. S. HOWELL.
Bloomfield*•† ..... Knox	W. De Funk.
▲Bloomington*•†. Franklin	A. H. Byrum.
Blue Hill*•† ..... Webster	A. D. RAMSEY.
Bluesprings*•† ..... Gage	C. S. Otis.
Boelus*•† ..... Howard	S. A. Robinson.
Bradshaw*•† ..... York	John A. Brumsey.
Brainard*•† ..... Butler	A. K. Smith.
▲Brewster* ..... Blaine	E. H. Riggs.
Brock*•† ..... Nemaha	See Auburn.
▲Broken Bow*•† ..... Custer	J. R. DEAN.
Bromfield*•† ..... Hamilton	William Glover.
Bruning*•† ..... Thayer	See Hebron.
Bruno*•† ..... Butler	See David City.
Burchard*•† ..... Pawnee	Henry Matters.
Burr*•† ..... Otoe	See Douglas.
▲Burwell*•† ..... Garfield	Guy Laverty.
▲Butte* ..... Boyd	D. A. Harrington.
Callaway*•† ..... Custer	R. E. Bregg.
Cambridge*•† ..... Furnas	S. O. Simonds.
Campbell*•† ..... Franklin	Sheppard & Black.
Carleton*•† ..... Thayer	V. O. Rewick.
Carroll*•† ..... Wayne	See Wayne.
Cedarbluffs*•†.. Saunders	See Wahoo.
Cedar Rapids* ..... Boone	E. L. Sargent.
▲Central City*•†... Merrick	P. S. HEATON.
Ceresco*•† ..... Saunders	See Wahoo.
▲Chadron*•† ..... Dawes	A. W. CRITES.
▲Chappell*•† ..... Deuel	E. D. Hamilton.
Chester*•† ..... Thayer	See Hebron.
Clarks*•† ..... Merrick	See Central City.
Clarkson*•† ..... Colfax	See Leigh.
Clatonia*•† ..... Gage	See Cortland.
▲Clay Center*•† ..... Clay	AMBROSE C. EPPERSON.
Cody*•† ..... Cherry	See Valentine.
Coleridge*•† ..... Cedar	See Randolph.
Colon*•† ..... Saunders	See Wahoo.
▲Columbus*•† ..... Platte	McALLISTER & CORNELIUS
Concord*•† ..... Dixon	See Ponca.
Cook*•† ..... Johnson	See Tecumseh.
Cordova*•† ..... Seward	See Seward.
Cortland*•† ..... Gage	F. A. Burling.
Cozad*•† ..... Dawson	J. S. GOOD.
Crab Orchard*•† Johnson	E. B. Laflin.
Craig*•† ..... Burt	See Tekamah.
Crawford*•† ..... Dawes	W. H. Fanning.
Creighton*•† ..... Knox	O. W. Rice.
Creston*•† ..... Platte	J. T. Morris.
Crete*•† ..... Saline	FAYETTE I. FOSS.
Culbertson*•† . Hitchcock	L. H. Blackledge.
Curtis*•† ..... Frontier	W. H. Latham.
Dakota*•† ..... Dakota	F. A. WOOD.
Danbury*•† .. Redwillow	See Indianola.
Dannebrog*•† .... Howard	Rasmus Hannibal.
Davenport*•† ..... Thayer	M. S. Gray.
▲David City*•† ..... Butler	HASTINGS & HALL.
Dawson*•† ... Richardson	See Falls City.
Daykin*•† ..... Jefferson	See Fairbury.
Decatur* ..... Burt	Thos. R. Ashley.
De Witt*•† ..... Saline	See Wilber.
Diller*•† ..... Jefferson	See Fairbury.
Dixon*•† ..... Dixon	See Ponca.
Dodge*•† ..... Dodge	G. W. Rosa.
Doniphan*•† ..... Hall	See Grand Island.
Dorchester*•† ..... Saline	See Crete.
Douglas*•† ..... Otoe	Charles H. Marshall.
Dubois*•† ..... Pawnee	See Pawnee City.
Dunbar*•† ..... Otoe	B. S. Littlefield.
Eagle*•† ..... Cass	See Lincoln.
East Omaha ..... Douglas	See Omaha.
Edgar*•† ..... Clay	Christy & Baden.
Elba* ..... Howard	See St. Paul.
Elgin*•† ..... Antelope	See Oakdale.
Elk Creek*•† ..... Johnson	See Tecumseh.
Elkhorn*•† ..... Douglas	See Waterloo.
Elm Creek*•† ..... Buffalo	See Kearney.
Elmwood*•† ..... Cass	W. D. Dermie.
Elsie*•† ..... Perkins	M. L. Mead
▲Elwood*•† ..... Gosper	A. M. White.
Emerson*•† ..... Dixon	J. Leonard.
Eustis*•† ..... Frontier	See Curtis
Exeter*•† ..... Fillmore	See Geneva.
▲Fairbury*•† ..... Jefferson	C. H. DENNEY.
Fairfield*•† ..... Clay	J. L. Epperson & Son.
Fairmont*•† ..... Fillmore	See Geneva.
Falls City*•† .. Richardson	J. R. WILHITE.
Farnam*•† ..... Dawson	See Elwood.
▲Filley*•† ..... Gage	See Crab Orchard.
Firth*•† ..... Lancaster	G. F. Collins.
Ft. Calhoun* Washington	See Blair.
Franklin*•† ..... Franklin	H. Whitmore.
▲Fremont*•† ..... Dodge	LOOMIS & ABBOTT. Established 1876. General law practice. Attorneys for Commercial National Bank and Home Savings Bank.
Friend*•† ..... Saline	J. Palmer.
▲Fullerton*•† ..... Nance	W. F. Critchfield.
▲Gandy* ..... Logan	See North Platte.
▲Geneva*•† ..... Fillmore	FRANK W. SLOAN.
Genoa*•† ..... Nance	M. V. Moudy.
▲Gering* ..... Scott's Bluff	M. J. Huffman.
Germantown*•† .. Seward	See Seward.
Gibbon*•† ..... Buffalo	G. W. Cherrington.
Giltner* ..... Hamilton	N. B. Payne.
Glenville*•† ..... Clay	See Fairfield.
Gordon*•† ..... Sheridan	S. H. Ladd.
Gothenburg*•† ... Dawson	J. M. Ellingsworth.
Grafton*•† ..... Fillmore	See Geneva.
▲Grand Island*•† ..... Hall	R. R. HORTH.
▲Grant*•† ..... Perkins	B. F. Hastings.
▲Greeley* ..... Greeley	G. W. Scott.
Greenwood*•† ..... Cass	See Ashland.
Gresham*•† ..... York	See York.
Gretna*•† ..... Sarpy	See Papillion.
Guiderock*•† ..... Webster	See Red Cloud.
Haigler*•† ..... Dundy	See Belkelman.
Hallam*•† ..... Lancaster	See Lincoln.
Hampton*•† ..... Hamilton	See Aurora.
Hardy*•† ..... Nuckolls	See Superior.
▲Harrisburg* ..... Banner	W. R. Hampton.
▲Harrison*•† ..... Sioux	G. Guthrie.
▲Hartington*•† ..... Cedar	MILLER & READY.
Harvard*•† ..... Clay	L. G. Hurd.
▲Hastings*•† ..... Adams	TIBBETS BROS., MOREY & FERRIS. Offices at Lincoln and Hastings. Refer to any bank or wholesale house in Lincoln or Hastings.
Havelock*•† ... Lancaster	See Lincoln.
▲Hayes Center* ..... Hayes	A. G. Ready.
Hay Springs*•†.. Sheridan	D. T. Taylor
▲Hebron*•† ..... Thayer	J. T. McCUISTION.
▲Hemingford*•† Box Butte	W. M. Iodence.
Henderson*•† ..... York	See York.
Herman*•† ... Washington	See Blair.
Hickman*•† .... Lancaster	W. B. Morrison.
Hildreth*•† ..... Franklin	See Holdrege.
▲Holdrege*•† ..... Phelps	ROBERT ST. CLAIR.
Holstein*•† ..... Adams	See Hastings.
Homer* ..... Dakota	See Dakota City.
Hooper*•† ..... Dodge	See Fremont.
Howe*† ..... Nemaha	See Auburn.
Howell*•† ..... Colfax	See Leigh.
Hubbell*•† ..... Thayer	See Hebron.
Humboldt*•†. Richardson	E. A. TUCKER.
Humphrey*•† ..... Platte	R. F. Drake.
▲Hyannis*•† ..... Grant	W. L. Matthews.
▲Imperial*•† ..... Chase	S. S. Bishop.
Indianola*•† .. Redwillow	J. S. PHILLIPS.
Ithaca*•† ..... Saunders	See Wahoo.
Jackson*•† ..... Dakota	Ed. T. Kearney.
Jansen*•† ..... Jefferson	W. P. Freeman.
Johnson*•† ..... Nemaha	I. H. Clagett.
Julian*•† ..... Nemaha	Francis Brown.
Juniata*•† ..... Adams	S. L. Brass.
Kearney*•† ..... Buffalo	MARSTON & MARSTON.
Kenesaw*•† ..... Adams	S. H. Smith.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station ¶ State Capital.

Town and County.	Name.
Kennard*†..Washington	See Blair.
▲Kimball*†.....Kimball	J. J. Kinney.
Laurel*†.....Cedar	F. P. Voter.
Lawrence*†.....Nuckolls	See Nelson.
Lebanon*† .. Redwillow	See Indianola.
Leigh*†.....Colfax	W. H. Carleton.
▲Lexington*†.....Dawson	E. A. COOK.
Liberty*†.....Gage	See Beatrice.
¶▲Lincoln*†.....Lancaster	TIBBETS BROS., MOREY & FERRIS. Offices at Lincoln and Hastings. Refer to any bank or wholesale house in Lincoln or Hastings.
Lindsay*†.....Platte	Edw. A. Brodboll.
Linwood*†.....Butler	See David City.
Litchfield*†.....Sherman	See Loup.
Lodgepole*†...Cheyenne	See Sidney.
Longpine*†..... Brown	J. S. Davisson.
Loomis*†.....Phelps	Thomas L. Doherty.
Louisville*†.....Cass	See Plattsmouth.
▲Loup*†..... Sherman	R. J. Nightingale.
Lynch*..... Boyd	Milo Warren.
Lyons*†.....Burt	Fremont Everett.
▲Madison*†.....Madison	WILLIS E. REED.
Madrid*†.....Perkins	See Grant.
Malmo*†.....Saunders	See Wahoo.
Marquette*†...Hamilton	See Aurora.
Mason City*.....Custer	See Ansley.
Maywood*†.....Frontier	See Stockville.
▲McCook*†.....Redwillow	C. E. ELDRED
McCool Junction*† York	See York.
Mead*†..... Saunders	See Wahoo.
MeadowGrove*†Madison	See Norfolk.
Merna*†..... Custer	See Broken Bow.
Milford*†..... Seward	T. A. Healey.
Millard*†..... Douglas	J. O. Detweiler.
Miller*†..... Buffalo	O. F. Hamilton.
Milligan*†.....Fillmore	See Geneva.
▲Minden*†..... Kearney	JOHN W. TIPTON.
Monroe*.....Platte	See Columbus.
Morsebluff*†...Saunders	See Wahoo.
▲Mullen*†..... Hooker	See Thedford.
Murdock*†.....Cass	H. R. Neitzel.
Murray*†.....Cass	See Plattsmouth.
▲Nebraska City*† ....Otoe	JOHN V. MORGAN.
Nehawka*†.....Cass	See Weeping Water.
▲Neligh*†.....Antelope	Charles H. Kelsey.
▲Nelson*†.....Nuckolls	COLE & BROWN.
Nemaha*†..... Nemaha	See Auburn.
New Castle*†.....Dixon	See Ponca.
Newman Grove*† Madi'n	C. A. Randall.
Newport*†..... Rock	See Bassett.
▲Niobrara*..... Knox	E. A. Houston.
Norden*..... Keyapaha	M. P. Meholm.
Norfolk*†..... Madison	W. M. ROBERTSON.
Northbend*†.....Dodge	Ernest Kern.
▲North Platte*†.. Lincoln	WILCOX & HALIGAN.
Oak*†..... Nuckolls	See Nelson.
Oakdale*†..... Antelope	M. B. Putney.
Oakland*†..... Burt	W. D. Smith.
Odell*†..... Gage	See Blue Springs.
▲Ogallala*†..... Keith	Albert Muldoon.
Ohiowa*†..... Fillmore	C. A. Fowler.
▲Omaha*†..... Douglas	T. W. BLACKBURN, McCagne Block. Refers to Merchants National Bank.
" ..... "	CRANE & CRANE, N. Y. Life Bldg. Refer to any National bank in Omaha.
" ..... "	DEBORD & DUNKIN, U. S. Nat'l Bank Bldg. Refer to U. S. National Bank.
" ..... "	McGILTON & HERRING, 421-423 First National Bank Building. References: Omaha National Bank, National Bank of Commerce.
" ..... "	B. N. ROBERTSON, Barker Block. Refers to any National bank in Omaha.
▲O'Neill*†..... Holt	M. F. HARRINGTON.
Ong*†..... Clay	S. W. Christy.
Orchard*†.....Antelope	See O'Neill
▲Ord*†.....Valley	H. E. OLESON.
Orleans*†..... Harlan	Beresford & Simpson.
▲Osceola*†..... Polk	M. A. Mills.
Osmond*†..... Pierce	Wm. H. Chappell.
Overton*†..... Dawson	See Lexington.
Oxford*†..... Furnas	J. H. Sherwood.
Page*†..... Holt	See O'Neill.
Palisade*†..... Hitchcock	See Hayes Center.
Palmer*†..... Merrick	See Central City.
Palmyra*†..... Otoe	Charles A. Sweet.
Panama*● .....Lancaster	John T. Marshall.
▲Papillion*†.....Sarpy	James Hassett.
▲Pawnee City*†...Pawnee	JOHN B. RAPER.
▲Pender*†.....Thurston	G. T. Graves.
Peru*†..... Nemaha	See Auburn.
Petersburg*†.....Boone	O. F. Plum.
Phillips*†..... Hamilton	See Aurora.
▲Pierce*†..... Pierce	Douglas Cones.
Pilger*†..... Saunders	See Stanton.
Plainview*†.....Pierce	M. H. Leamy.
Platte Center*†....Platte	George N. Hopkins.
▲Plattsmouth*†..... Cass	J. H. HALDEMAN.
Pleasanton*†..... Buffalo	See Kearney.
Plymouth*†....Jefferson	See Fairbury.
▲Ponca*†..... Dixon	J. J. McCarthy.
Prague*†.....Saunders	See Wahoo.
Ragan*†..... Harlan	See Alma.
Randolph*†..... Cedar	G. W. Wiltsie.
Ravenna*†..... Buffalo	J. E. Mellett.
▲Red Cloud*†.....Webster	E. W. OVERMAN.
Republican City*†Harlan	N. J. Ludi.
Reynolds*†.....Jefferson	See Fairbury.
Rising City*..... Butler	See David City.
Riverton*†..... Franklin	See Red Cloud.
Rogers*†..... Colfax	See Schuyler.
Rulo*†.....Richardson	George D. Kirk.
Rushville*†.....Sheridan	C. Patterson.
Salem*†.....Richardson	J. A. Sheffer.
Sargent*..... Custer	E. P. Savage.
Saronville*†..... Clay	See Sutton.
▲Schuyler*†..... Colfax	C. J. PHELPS.
Scribner*†..... Dodge	Henry M. Kidder.
▲Seward*†.....Seward	J. J. THOMAS.
Shelby*†..... Polk	See Osceola.
Shelton*†..... Buffalo	J. F. Walker.
Shickley*† .... Fillmore	C. W. Price & Co.
Shubert*†....Richardson	See Falls City.
▲Sidney*†..... Cheyenne	LEROY MARTIN.
Silver Creek*†...Merrick	See Central City.
Smithfield*†.....Gosper	See Elwood.
Snyder*†..... Dodge	See Fremont.
South Bend*†..... Cass	See Greenwood.
South Omaha*† .Douglas	See Omaha.
Spencer*..... Boyd	Sanford Parker.
Springfield*†..... Sarpy	See Papillion.
▲Springview*.....Keyapaha	C. E. Lear.
Stamford*†.....Harlan	See Orleans.
▲Stanton*†.....Stanton	A. A. KEARNEY.
Staplehurst*†.... Seward	See Seward.
St. Edward*†.....Boone	J. E. Wilson.
▲St. Paul*†..... Howard	B. D. HAYWARD.
Steinauer*†..... Pawnee	See Pawnee City.
Stella*†..... Richardson	See Falls City.
Sterling*†..... Johnson	E. R. Hitchcock.
▲Stockville*..... Frontier	L. H. Cheney.
Strang*†..... Fillmore	G. D. Mathewson.
Stratton*†.... Hitchcock	C. W. Shurtleff.
Stromsburg*†..... Polk	E. E. Stanton.
Stuart*†..... Holt	J. A. Rice.
Sumner*†..... Dawson	See Lexington.
Superior*†..... Nuckolls	C. E. Adams.
Surprise*†..... Butler	See David City.
Sutherland*†.....Lincoln	See North Platte
Sutton*†..... Clay	E. E. Hairgrove.
Swanton*†..... Saline	See Wilber.
Syracuse*†..... Otoe	F. E. Brown.
Table rock*†.....Pawnee	See Pawnee City.
Talmage*†..... Otoe	D. W. Livingston.
▲Taylor*..... Loup	C. I. Bragg.
▲Tecumseh*†....Johnson	J. S. DINSMORE & SON.
▲Tekamah*†..... Burt	A. N. Corbin, Jr.
Thayer*†..... York	See York.
▲Thedford*†.....Thomas	John H. Evans.
Tilden*†.....Madison	F. L. Putney.
Tobias*†..... Saline	See Fairbury.
▲Trenton*†.....Hitchcock	W. O. Robinson.
▲Tryon.....McPherson	See North Platte.
Ulysses*†..... Butler	C. M. Skiles.
Unadilla*†..... Otoe	See Syracuse.
Union*†..... Cass	See Weeping Water.
University Pl*† Lancaster	See Lincoln.
Upland*†..... Franklin	See Holdrege.
Utica*†..... Seward	H. M. Coleman.
▲Valentine*†.....Cherry	F. M. Walcott.
Valley*†..... Douglas	See Omaha.
Valparaiso*†... Saunders	See Wahoo.
Verdigris*..... Knox	See Niobrara.
Verdon*†.... Richardson	See Falls City.
Vesta*†..... Johnson	See Tecumseh.
Waco*†..... York	See York.
▲Wahoo*†..... Saunders	M. NEWMAN.
Wakefield*†..... Dixon	J. H. Brown.
Wallace*†..... Lincoln	See Grant.
Wauneta*†..... Chase	See Imperial.
Wausa*†..... Knox	H. M. McLeod.
Waverly*†.....Lancaster	See Lincoln.
▲Wayne*†..... Wayne	FRANK M. NORTHROP.
Weeping Water*†... Cass	A. L. Timblin.
Western*†..... Saline	See Wilber.
Weston*†..... Saunders	See Wahoo.
▲West Point*†....Cuming	T. M. MOODIE.
▲Wilber*†..... Saline	J. H. Grimm.

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Town and County.	Name.
Wilcox*†.....Kearney	E. C. Dailey.
Wilsonville*†.....Furnas	See Beaver City.
Winside*† .....Wayne	H. E. Simons.
Wisner*†.....Cuming	Oliver Oleson.
Woodlake*†.....Cherry	See Valentine.
Wood River*†.....Hall	O. M. Quackenbush.
Wymore*†.....Gage	A. D. McCandless.
▲York*† .....York	CHARLES F. STROMAN.
Yutan*†..... Saunders	See Wahoo.

NEVADA.

▲Austin*†.....Lander	W. D. Jones.
▲Belmont* .....Nye	See Austin.
Candelaria*†.. Esmeralda	See Hawthorne.
¶▲Carson City*†..Ormsby	TORREYSON & SUMMERFIELD.
▲Dayton*†..... Lyon	John Lothrop.
▲Elko*†..... Elko	E. S. Farrington.
▲Ely*.....White Pine	Frank X. Murphy.
▲Eureka*†..... Eureka	P. Breen.
Gardnerville*▲...Douglas	See Genoa.
▲Genoa*▲..... Douglas	D. W. Virgin.
▲Hawthorne*†. Esmeralda	George S. Green.
▲Ploche*†..... Lincoln	George S. Sawyer.
▲Reno*†..... Washoe	S. SUMMERFIELD.
▲Stillwater.....Churchill	T. H. Kent.
▲Virginia City*†....Storey	W. E. F. DEAL.
Wadsworth*†..... Washoe	See Reno.
▲Winnemucca*†Humb'ldt	H. WARREN.

NEW HAMPSHIRE.

Alton*†.....Belknap	See Laconia.
Andover*†.... Merrimack	Barron Shirley.
Ashland*†..... Grafton	James L. Wilson.
Berlin*†..... Coos	CHAMBERLIN & RICH.
Bristol*†.....Grafton	Dearborn & Chase.
Canaan*†.....Grafton	Geo. W. Murray.
Charlestown*†.. Sullivan	See Claremont.
Claremont*†.....Sullivan	COLBY & SON.
▲Colebrook*†..... Coos	T. F. Johnson.
¶▲Concord*†..Merrimack	STREETER, WALKER & HOLLIS.
Conway*†..... Carroll	J. B. Nash.
Derry*..... Rockingham	G. K. & B. T. Bartlett.
▲Dover*†..... Strafford	W. F. NASON.
East Jaffrey*†..Cheshire	See Peterboro.
Epping*†... Rockingham	W. H. Drury.
▲Exeter*†... Rockingham	EASTMAN & HOLLIS.
Farmington*†..Strafford	Samuel S. Parker.
Fitzwilliam*▲....Cheshire	Amos J. Blake.
Francestown*†. Hillsboro	See Peterboro.
Franklin*†... Merrimack	JAMES E. BARNARD.
Franklin Falls*†Merrim'k	Edward G. Leach.
Freedom*..... Carroll	See Conway.
Goffstown*†... Hillsboro	Samuel Upton.
Gorham*†.....Coos	A. R. Evans.
Great Falls†.....Strafford	See Somersworth.
Greenville*†... Hillsboro	Herbert J. Taft.
Hanover*†.....Grafton	George H. Hitchcock.
▲Haverhill*†.....Grafton	WM. F. WESTGATE.
Hillsboro ..... Hillsboro	Samuel W. Holman.
Hillsboro Bridge*† Hill'r	Samuel W. Holman.
Hinsdale*†.....Cheshire	E. J. Tempie.
▲Keene*†..... Cheshire	BATCHELDER & FAULKNER.
▲Laconia*†..... Belknap	STONE & SHANNON.
Lakeport*†.....Belknap	Hibbard & Hibbard.
▲Lancaster*†.....Coos	Drew, Jordan & Buckley.
▲Lebanon*†..... Grafton	C. A. DOLE.
Lisbon*†.....Grafton	George F. Morris.
Littleton*†..... Grafton	Bingham, Mitchell & Batchellor.
▲Manchester*†..Hillsboro	BURNHAM, BROWN & WARREN.
Meridith*†..... Belknap	Bertram & Blaisdell.
Milford*†..... Hillsboro	E. I. Kendall.
▲Nashua*†..... Hillsboro	E. S. & H. A. CUTTER. Attorneys for R. G. Dun & Co.
New Ipswich*†. Hillsboro	W. A. Preston.
New Market*† Rockin'm	A. L. Mellows.
▲Newport*†..... Sullivan	A. S. WAIT.
North Conway*†.Carroll	See Conway.
Orford* ..... Grafton	Paul Long.
▲Ossipee*†.....Carroll	Frank Weeks.
Penacook*† . Merrimack	Willis G. Buxton.
Peterboro*†... Hillsboro	J. F. Brennan.
Pittsfield*†... Merrimack	E. A. Lane.
▲Plymouth*†..... Grafton	Burleigh & Adams.
▲Portsmouth*†.Rock'ham	JOHN W. KELLEY.
Raymond*† Rockingham	John T. Bartlett.
Rochester*† ... Strafford	WORCESTER, GAFNEY & SNOW.
Salmon Falls*†.Strafford	See Dover.
Somersworth*† Strafford	EDGERLY & MATHEWS.
Sunapee* ..... Sullivan	George Dodge.
Suncook*†... Merrimack	Almon F. Burbank.
Tilton*†..... Belknap	W. B. Fellows.
Troy*† ..... Cheshire	See Keene.
Wakefield*†..... Carroll	Arthur L. Foote.
Walpole*†..... Cheshire	J. G. Bellows.
Whitefield*†..... Coos	C. E. Wright.
Wilton*† ..... Hillsboro	Geo. E. Bales.
Winchester*†.. Cheshire	H. W. Brigham.
Wolfboro*†..... Carroll	SEWELL W. ABBOTT.
Woodsville*†....Grafton	Scott Sloane.

NEW JERSEY.

Absecon*†..... Atlantic	See Atlantic City.
Allentown*†.. Monmouth	Harvey R. Bergen.
Alloway*†..... Salem	See Salem.
Arlington*†..... Hudson	See Jersey City.
Asbury Park*†Monmo'th	DAVID HARVEY, JR.
Atlantic City*†. Atlantic	THOMPSON & COLE.
Atlantic Highl'ds*† Mon.	CHARLES HARVEY.
Barnegat*†..... Ocean	See Toms River.
Bayonne*† ..... Hudson	VAN BUSKIRK & PARKER.
Belleville*†..... Essex	Skinner & Ten Eyck.
Belmar*†.....Monmouth	See Asbury Park.
▲Belvidere*†.....Warren	GEORGE M. SHIPMAN.
Bergen Point*†.. Hudson	See Bayonne.
Beverly*†..... Burlington	See Burlington.
Bloomfield*†..... Essex	HARRY E. RICHARDS.
Bloomsbury*† Hunterd'n	J. W. Creveling.
Boonton*† ..... Morris	J. S. Salmon.
Bordentown*†Burlingt'n	JOHN P. HUTCHINSON.
Boundbrook*†. Somerset	H. C. Suydam.
▲Bridgeton*† Cumberland	WILLIAM A. LOGUE.
Burlington*†. Burlington	HOWARD FLANDERS.
Butler*†..... Morris	See Paterson.
Caldwell*†..... Essex	See Montclair.
▲Camden*†..... Camden	HENRY I. BUDD, JR.
Cape May*†.... Cape May	J. M. E. Hildreth.
▲Cape May C.H.*†. Cape M	J. M. E. Hildreth.
Carlstadt*†..... Bergen	See Hackensack.
Cedarville*† Cumberland	B. T. Powell.
Chatham*†..... Morris	A. PHILETUS KONKLE.
Clayton*†..... Gloucester	See Woodbury.
Clinton*†.....Hunterdon	See Flemington.
Closter*† ..... Bergen	C. B. Harvey.
Collingswood*▲..Camden	See Camden.
Cramer Hill*†.... Camden	See Camden.
Cranbury*†.....Middlesex	A. S. Appelget.
Cranford*†..... Union	See Elizabeth.
Deckertown*† ... Sussex	Henry C. Hunt.
Dover*†.....Morris	J. H. NEIGHBOUR.
East Orange*†.....Essex	JEROME D. GEDNEY.
Eatontown*† Monmouth	See Long Branch.
Egg Harbor City*†Atlan.	A. Stephany.
▲Elizabeth*†..... Union	P. H. GILHOOLY.
Elmer*†..... Salem	Abram Cochran.
Englewood*†.....Bergen	George R. Dutton.
Farmingdale*† Monm'th	See Freehold.
▲Flemington*†Hunterdon	FLUCK & PARKER.
Fort Lee*..... Bergen	See Hoboken.
Franklin*▲ ..... Essex	See Newark.
▲Freehold*†...Monmouth	FRANK P. McDERMOTT.
Frenchtown*†Hunterd'n	L. D. Hagaman.
Glassboro*† . Gloucester	See Woodbury.
Gloucester City*†Camd'n	See Camden.
Guttenburg*†.... Hudson	See Hoboken.
▲Hackensack*†... Bergen	Wm. M. Johnson.
Hackettstown*†. Warren	J. C. Allen.
Haddonfield*†...Camden	Chas. R. Stevenson.
Hammonton*† ..Atlantic	A. J. King.
Harrison*† ..... Hudson	See Jersey City.
Hightstown*†....Mercer	See Trenton.
Hoboken*†..... Hudson	LEWIS R. McCULLOCH.
Hopewell*†.....Mercer	John S. Van Dike.
Irvington *†..... Essex	See Newark.
Jamesburg*† . Middlesex	See New Brunswick.
▲Jersey City*†....Hudson	FRANK P. McDERMOTT, 259 Washington St. Reference: Hon. Gilbert Collins, Justice Supreme Court, New Jersey.
" ..... "	QUEEN & TENNANT, 76 Montgomery St. References: Hudson County, and Second National Banks.
" ..... "	WALLIS, EDWARDS & BUMSTED, No. 1 Exchange Place. Counsel in bank and corporation matters.
Kearney†..... Hudson	See Jersey City.
Keyport*†....Monmouth	B. B. Ogden.
Lakewood*†..... Ocean	T. J. R. Brown.
Lambertville*†. Hunter'n	WALTER F. HAYHURST
Long Branch*† Monm'th	B. P. MORRIS.
Madison*†..... Morris	C. A. Rathbun.
Manasquan*†. Monmouth	H. H. Wainright.
Matawan*† .. Monmouth	R. W. Dayton.
▲May's Landing*†Atlantic	JOHN C. REED.
Medford*†† ...Burlington	See Mount Holly.
Merchantville*† Camden	See Camden.
Metuchen*† .. Middlesex	See New Brunswick.
Millburn*† .....Essex	See Orange.
Millville*† .Cumberland	Martin W. Lane.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ●Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Montclair*† ..... Essex	EDWIN B. GOODELL.
Moorestown*†Burlingt'n	S. K. Robbins.
▲Morristown*† .... Morris	HENRY C. FITNEY, JR.
▲Mount Holly*†Burlingt'n	FRANKLIN B. LEVIS.
▲Newark*† ..... Essex	DE WITT & PROVOST. Attorneys for the North Ward National Bank.
" ..... "	GALLAGHER & RICHARDS. Refer to Essex Co. National Bank.
" ..... "	GUILD, LUM & SOMMER. Attorneys for German National Bank.
▲New Brunsw'k*† .Mid'sx	HOWARD A. REYNOLDS.
New Durham*† ..Hudson	See Jersey City.
▲Newton*† ..... Sussex	Theodore Simonson.
Ocean City*† ..Cape May	A. A. Howell.
Ocean Grove†Monmouth	See Asbury Park.
Orange*† ..... Essex	BLAKE & HOWE.
Oxford*† ..... Warren	See Belvidere.
Palmyra*† .... Burlington	See Burlington.
Passaic*† ..... Passaic	JOHN T VAN RIPER.
▲Paterson*† ..... Passaic	JAMES G. BLAUVELT.
Paulsboro*† ..Gloucester	See Woodbury.
Pemberton*† ..Burlington	See Mt. Holly.
Penn Grove*† ..... Salem	See Salem.
Pennington*† .. Mercer	T. D. Durling.
Perth Amboy*†Middlsex	C. C. HAMMON.
Phillipsburg*† .. Warren	I. Blair Reiley.
Plainfield*† ..... Union	CHARLES A. REED.
Pleasantville*† ..Atlantic	See Atlantic City.
Point Pleasant*† .. Ocean	Thomas Curtis.
Princeton*† ..... Mercer	FERGUS A. DENNIS.
Rahway*† ..... Union	LESLIE LUPTON.
Raritan*† ..... Somerset	See Somerville.
Redbank*† ... Monmouth	EDMUND WILSON.
Ridgewood*† ..... Bergen	Cornelius Doremus.
Riverside*† .. Burlington	See Burlington.
Rockaway*† ..... Morris	John F. Stickle.
Rutherford*† .... Bergen	ADDISON ELY.
▲Salem*† ..... Salem	W. T. HILLIARD.
Seabright*† ... Monmouth	See Atlantic Highlands.
Sea Isle City*† .Cape May	Thos. W. Sudlum.
▲Somerville*† ... Somerset	JAMES J. BERGEN.
South Amboy*†Middlesx	See Perth Amboy.
South Orange*† ... Essex	See Orange.
South River*† Middlesex	See New Brunswick.
Summit*† ..... Union	WM. D. & L. A. GIBBY.
Swedesboro*†Gloucester	Edgar Shivers.
▲Toms River*† ..... Ocean	J. W. Carmichael.
Town of Union† .. Hudson	See Hoboken.
¶▲Trenton*† ..... Mercer	WOODBURY D. HOLT. Refers to First National Bank.
" ..... "	FRANCIS C. LOWTHORP. Attorney for Broad St. National Bank and R. G. Dun & Co.
Tuckerton*† ..... Ocean	See Toms River.
Union*† ..... Union	See Elizabeth.
Vincentown*† Burlingtn	See Mount Holly.
Vineland*† .. Cumberland	HENRY S. ALVORD.
Washington*† ... Warren	William A. Stryker.
Weehawken*† ... Hudson	See Hoboken.
Westfield*† ..... Union	See Elizabeth.
West Hoboken*† Hudson	A. A. Rich.
West New York .. Hudson	See Hoboken.
Woodbridge*† Middlesex	See Rahway.
▲Woodbury*† . Gloucester	DAVID O. WATKINS.
Woodstown*† ..... Salem	Enoch S. Fogg.

NEW MEXICO.

Town and County.	Name.
▲Alamogordo*• ..... Otero	William A. Hawkins.
▲Albuquerque*• Bernalillo	JOHNSTON & FINICAL.
▲Aztec* ..... San Juan	Robert C. Prewitt.
▲Carlsbad*† ..... Eddy	FREEMAN & CAMERON.
▲Clayton*• † ..... Union	O. T. Toombs.
Deming*• † ..... Grant	S. M. Ashenfelter.
East Las Vegas*† . San Mig'l	A. A. Jones.
Eddy ..... Eddy	See Carlsbad.
Gallup*• † ..... Bernalillo	L. L. Henry.
▲Hillsboro* ..... Sierra	A. B. Elliott.
▲Las Cruces*• † . Donna Ana	S. B. Newcomb.
▲Las Vegas*• † .. San Miguel	W. G. HAYDEN.
▲Lincoln* ..... Lincoln	E. W. HULBERT.
▲Los Lunas*• † .... Valencia	See Albuquerque.
Magdalena*• † .... Socorro	See Socorro.
▲Mora* ..... Mora	See Las Vegas.
▲Puerto de Luno* Guadalo'p	See Las Vegas.
Raton*• † ..... Colfax	CHARLES SPRINGER.
▲Roswell*• † ..... Chaves	Alexander J. Nisbet.
San Marcial*• † .... Socorro	See Socorro.
¶▲Santa Fe*• † ... Santa Fe	GEORGE W. KNAEBEL.
▲Silver City*• † ..... Grant	BARNES & APPEL.
▲Socorro*• † ..... Socorro	W. H. WINTER.
Springer*• † ..... Colfax	H. Seaberg.
▲Taos* ..... Taos	See Las Vegas.
▲Tierra Amarilla. Rio Ar'ba	See Santa Fe.
Whiteoaks* ..... Lincoln	Watson & Lund.

NEW YORK.

Town and County.	Name.
Adams*• † ..... Jefferson	A. F. & T. F. Saunders.
Addison*• † ..... Steuben	DELMAR M. DARRIN.
Afton*• † ..... Chenango	George A. Haven.
Akron*• † ..... Erie	Paxon & Paxon.
¶▲Albany*• † ..... Albany	WILLIAM LANSING, Attorney for National Commercial Bank.
" ..... "	MONTIGNANI, MALLORY & ELMENDORF. Attorneys for Mechanics & Farmers Bank.
" ..... "	ROSENDALE & HESSBERG. Refer to any in Albany.
▲Albion*• † ..... Orleans	SIGNOR & WAGE.
Alfred* ..... Allegany	See Hornellsville.
Allegany*• † .. Cattaraugus	W. C. Overton.
Amenia*• † ..... Dutchess	George H. Swift.
Amityville*• † ..... Suffolk	S. P. Hildreth.
Amsterdam*• † ... Montg'y	NISBET & HANSON.
Andes* ..... Delaware	B. Johnson.
Andover*• † ..... Allegany	CLAYTON L. EARLEY.
Angelica*• † ..... Allegany	D. D. Dickinson.
Antwerp*• † ..... Jefferson	John C. Trolan.
Arcade*• † ..... Wyoming	G. A. Barnes.
▲Argyle* ..... Washington	John B. Conway.
Attica*• † ..... Wyoming	O. H. & W. E. Hopkins
▲Auburn*• † ..... Cayuga	AMASA J. PARKER.
Aurora*• † ..... Cayuga	John A. Hudson.
Avoca*• † ..... Steuben	E. W. Bozard.
Avon*• † ..... Livingston	Wm. Carter.
Babylon*• † ..... Suffolk	J. R. Reid.
Bainbridge*• † .. Chenango	George I. Skinner.
Baldwinsville*• † . Onond'a	Fred. A. Marvin.
▲Ballston Spa*• † .. Saratoga	JESSE S. L'AMOREAUX.
▲Batavia*• † ..... Genesee	ARTHUR E. CLARK.
▲Bath*• † ..... Steuben	REUBEN R. LYON.
Bay Shore*• † ..... Suffolk	E. S. Monbray.
Belfast*• † ..... Allegany	See Angelica.
▲Belmont*• † ..... Allegany	Reynolds, Brown & Reynolds.
Bergen*• † ..... Genesee	See Batavia.
▲Binghamton*• † .. Broome	BABCOCK, SPERRY & VAN CLEVE. Refer to Strong State Bank and Susquehanna Valley Bank.
Bolivar*• † ..... Allegany	Curtis & Bliss.
Boonville*• † ..... Oneida	B. A. Capron.
Brewster*• † ..... Putnam	A. J. Miller.
Brocton*• † ... Chautauqua	F. C. Lewis.
Brockport*• † .... Monroe	DANIEL HOLMES.
Brookfield* ..... Madison	N. A. Crumb.
▲Brooklyn*• † ..... Kings	See New York City.
▲Buffalo*• † ..... Erie	CHARLES C. FARNHAM, Mutual Life Bldg. Reference: Buffalo Commercial Bank.
" ..... "	FREDERICK O. BISSELL, 110 Pearl Street (Dun Bldg.) Collections, commercial and real estate law especially. Refers to R. G. Dun & Co., Buffalo; City National Bank, Fidelity Trust & Guaranty Co., Thornton & Chester Milling Co., and Koerner & Hayes.
" ..... "	FRANK H. BUTTON, D. S. Morgan Bldg. References: The City Bank of Buffalo; D. Appleton & Co., N. Y. City.
" ..... "	EDWARD E. TANNER, Prudential Bldg. Refers to Peoples Bk. of Buffalo and the City Bank.
" ..... "	CHAS. B. WHEELER, Erie Co. Savv. Bank Bldg. Refer to any bank in Buffalo.
Caledonia*• † . Livingston	D. C Hebbard.
Cambridge*• † Washingt'n	Westfall & Hill.
Camden*• † ..... Oneida	P. H. FITZGERALD.
Campbell*• † ..... Steuben	See Corning.
Canajoharie*• † .. Montg'y	H. L. Huston.
▲Cananddaigua*• † . Ontario	F. H. HAMLIN.
Canaseraga*• † .. Allegany	D. H. Holliday.
Canastota*• † .... Madison	A. O. Briggs.
Candor*• † ..... Tioga	See Owego.
Canisteo*• † ..... Steuben	Eli Soule.
▲Canton*• † .. St. Lawrence	ALMERON Z. SQUIRES.
Cape Vincent*• † Jefferson	MORRIS E. LEE.
▲Carmel*• † ..... Putnam	George E. Anderson.
Carthage*• † ..... Jefferson	A. E. KILBY.
Castile*• † ..... Wyoming	E. B. Windsor.
Castleton*• † ... Rensselaer	B. W. Stryker.
▲Catskill*• † ..... Greene	OSBORN & BLOODGOOD.
Cattaraugus*• † Catta'agus	D. E. Powell.
Cazenovia*• † .... Madison	M. H. Kiley.
Champlain*• † ..... Clinton	W. H. Dunn.
Chateaugay*• † .. Franklin	A. B. Cooney.
Chatham*• † .... Columbia	McCLELLAN & DARDESS.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Cherr ycr'k*†.Chaut'qua	E. M. Curtis.
Cherry Valley*† .Otsego	S. W. Barnum.
Chester*† .....Orange	J. E. Mellick.
Chittenango*† ...Madison	Charles Kellogg.
Churchville*†.....Monroe	See Brockport.
Cincinnatus*●....Cortland	John H. Murray.
Clayton*† .....Jefferson	W. H. REES.
Cleveland*† .....Oswego	James Gallagher.
Clifton Springs*†Ontario	E. A. Griffith.
Clinton*† ..... Oneida	Martin & Ives.
Clyde*† ..... Wayne	George W. Cowles.
Cobleskill*†...Schoharie	C. H. Holmes.
Cohocton*† .....Steuben	S. J. Depew.
Cohoes*† .....Albany	HENRY A. STRONG.
Cold Spring*† ...Putnam	W. H. Haldane.
Collegepoint*† ...Queens	Wm. Sutter.
▲Cooperstown*†...Otsego	Charles T. Brewer.
Corning*† .....Steuben	WM. J. TULLY.
Cornwall on H.*† .Orange	Daniel E. Pope.
▲Cortland*† .....Cortland	S. S. KNOX.
Coxsackie*† .....Greene	See Catskill.
Crown Point*† ....Essex	See Port Henry.
Cuba*† .....Allegany	J. C. Leggett.
Dansville*† ..Livingston	B. G. FOSS.
Dayton*† ...Cattaraugus	N. M. Allen.
▲Delhi*† .....Delaware	Wagner & Fisher.
Depew*† .....Erie	See Lancaster.
Deposit*† .....Broome	C. E. Scott.
Dernyter*† .....Madison	W. E. Burdick.
Dobb's Ferry *†Westch'r	Townsend & McClelland.
Dolgeville*† ...Herkimer	Geo. P. Ward.
Dover Plains*†.Dutchess	See Poughkeepsie.
Dundee*† .....Yates	LEWIS J. WILKIN.
Dunkirk*† ..Chautauqua	STEARNS & WARNER.
Earlville *† .....Chenango	S. B. Cloyes.
East Aurora *† .....Erie	FRANK R. WHALEY.
E. Bloomfield*† ..Ontario	See Canandaigua.
East Hampton*†.Suffolk	See Sag Harbor.
E. Randolph*Cattaraugus	Goodwill & Benson.
Edmeston*† .....Otsego	U. G. Welch.
▲Elizabethtown*† ...Essex	A. K. Dudley.
Ellenville*† .....Ulster	G. G. & J. B. Keeler.
Ellicottville*†Cattar'gus	J. O. CLARK.
Ellington*.... Chautauqua	See Jamestown.
▲Elmira*†.....Chemung	HERENDEEN & MANDEVILLE. Attorneys for Merchants National Bank.
Erieville*† .....Madison	See Morrisville.
Fairport*†.....Monroe	See Rochester.
Farmer*† .....Seneca	See Ovid.
Far Rockaway*†.Queens	See Jamaica.
Fayetteville*† Onondaga	Clarence Austin.
Fillmore*† .....Allegany	R. L. Richardson.
Fishkill*† .....Dutchess	See Poughkeepsie.
Fishkill onHds'n*†Dutc's	J. F. Schlosser.
Flushing*† .....Queens	M. D. GOULD.
▲Fonda*† ....Montgomery	J. S. Sitterley.
Forestville*† Chautauq's	A. W. Hull.
Fort Ann*†. Washington	See Sandyhill.
Fort Edward*†Wash'ton	A. D. Wait.
Fort Plain*†Montgom'ry	D. C. Shults.
Frankfort*†...Herkimer	H. H. Ingham.
Franklin*†.....Delaware	L. F. Raymond.
Franklinville*†Cattar'us	George E. Spring.
Fredonia*† .Chautauqua	B. F. SKINNER.
Freeport*† .....Nassau	George Wallace.
Friendship*†....Allegany	A. L. Elliott.
Fulton*†.....Oswego	MEAD & STRANAHAN.
Fultonville*†Montgom'y	R. B. Fish.
Gainesville*†..Wyoming	See Warsaw.
▲Geneseo*† .....Livingston	JOHN R. STRANG.
Geneva*† .....Ontario	HAWLEY, NICHOLAS & HOSKINS.
Gilbertsville*† ....Otsego	See Cooperstown.
Glencove*† .....Nassau	E. T. Payne.
Glens Falls*† ....Warren	A. J. CHERITREE.
Gloversville*† ....Fulton	BAKER & BURTON.
▲Goshen*†.....Orange	J. W. GOTT.
Gouverneur*†.St. Law'ce	Conger & Orvis.
Gowanda*† .Cattaraugus	F. J. Blackman.
Granville*† .Washington	S. E. Everets.
Greene*† .....Chenango	M. F. Porter.
Greenport*†.....Suffolk	LE ROY E. RAYNOR.
Greenwich*† Washingt'n	C. C. Vankirk.
Groton*†.....Tompkins	H. S. Hopkins.
Hamburg*†.....Erie	Fayette Kelly.
Hamilton*† .....Madison	Joseph Mason.
Hammondsport*†.Steu'n	W. S. Drew.
Hancock*†.....Delaware	Frank Taylor.
Hannibal*† .....Oswego	D. D. Metcalf.
Havana.....Schuyler	See Watkins.
Haverstraw*† .Rockland	THOMAS H. LEE.
Hempstead*● .....Nassau	A. R. Griffin.
▲Herkimer*† ...Herkimer	C. E. SNYDER.
Hermitage* ....Wyoming	See Warsaw.
Hobart*†.....Delaware	Edward O'Connor.
Holland*† .....Erie	See East Aurora.
Holland Patent*† Oneida	W. J. Williams.
Holley*† .....Orleans	H. O. Jones.
Homer*† .....Cortland	E. L. Stone.
Honeoye Falls*†.Monroe	C. A. Stuart.
Hoosick Falls*† Rensse'r	GEO. E. & H. J. GREENE.
Hornellsville*†..Steuben	BEARD & ALLEN.
Horseheads*†..Chemung	D. C. Curtis.
▲Hudson*† .....Columbia	ISAAC N. COLLIER.
Hume* .....Allegany	E. E. & G. W. Harding.
Huntington*† ....Suffolk	THOMAS YOUNG.
Ilion*† .....Herkimer	Thomas & A. D. Richardson.
▲Ithaca*†.....Tompkins	MURRAY E. POOLE.
▲Jamaica*† .....Queens	WILLIAM W. GILLEN.
Jamestown*† .Chautau'a	FOWLER & WEEKS.
▲Johnstown*† .....Fulton	FRED LINUS CARROLL.
Jordan*† .....Onondaga	John McLaughlin.
Keeseville*† .....Essex	Hewitt & Wolcott.
Kinderhook*† Columbia	Gerrit S. Collier.
▲Kingston*† .....Ulster	JOHN G. VAN ETTEN.
Lake Geo. Ass'bly*Warren	See Glens Falls.
▲Lake Pleasant*† Hamilton	See Northville.
Lancaster*† .....Erie	H. B. Van Peyma.
Lansingburg*†.Rensse'r	H. N. GREENE.
Leroy*† .....Genesee	W. H. Smith.
Liberty*†.....Sullivan	D. S. Hill.
Lima*† .....Livingston	H. H. Thompson.
Littlefalls*† ...Herkimer	FRED I. SMALL.
▲Little Valley*†.Cattar'us	Ernest H. Woodruff.
Livonia*†.....Livingston	Charles Ward.
Locke*†..... Cayuga	See Moravia.
▲Lockport*† ..... Niagara	W. H. & F. A. RANSOM.
Long Island City*† Qu'ns	MANLEY & WADLEY.
▲Lowville*†.....Lewis	Fred. C. Schraub.
▲Lyons*†.....Wayne	DWIGHT S. CHAMBERLAIN.
Madrid*●.....St. Lawrence	F. J. Merriman.
▲Malone*† .....Franklin	JOHN I. GILBERT.
Mamaroneck*†Westc'ter	See New Rochelle.
Marathon*†.....Cortland	John H. Miller.
Margaretville*†.Delaware	A. P. Carpenter.
Massena*†....St. Lawrence	H. B. Chase.
Matteawan*† .. Dutchess	S. K. Phillips.
▲Mayville*†.. Chautauqua	VAN DUSEN & MARTIN.
Mechanicsville*†. Sarat'a	J. F. Terry.
Medina*●.....Orleans	Filkins & Coe.
Mexico*†..... Oswego	C. I. Miller.
Middleburg*†. Schoharie	Dow Beekman.
Middleport*†.....Niagara	G. F. Thompson.
Middletown*†.....Orange	DILL & COX.
Milford*● .....Otsego	J. V. Guernsey.
Millbrook*† .... Dutchess	See Poughkeepsie.
Millerton*†.... Dutchess	Collins Sheldon.
Mineola*† .....Nassau	See Hempstead.
Mohawk*†..... Herkimer	James B. Rafter.
▲Monticello*†.... Sullivan	Timothy F. Bush.
Montour Falls*†Schuyler	Frank Johnson.
Moravia*†.....Cayuga	S. E. Day.
Morris*†.....Otsego	M. L. Bridges.
Morrisania*†.. New York	See New York City.
▲Morrisville*†.... Madison	H. B. Coman.
Mt. Kisco*† Westchester	See New Rochelle.
Mt. Morris*†. Livingston	John M. Hastings.
Mt. Vernon*†...Weste'ter	JOHN M. GORHAM.
Naples*†..... Ontario	Lincoln & Lincoln.
Newark*†..... Wayne	M. I. Greenwood.
New Berlin*†. Chenango	O. F. Matterson.
New Brighton*†. Richm'd	DE GROOT, RAWSON & STAFFORD.
Newburg*†.....Orange	A. H. F. SEEGER.
▲New City*●..... Rockland	See Spring Valley.
New Paltz*†.....Ulster	J. N. Vanderlyn.
Newport*†.....Herkimer	C. L. Fellows.
New Rochelle*†Westch'r	YOUNG & TERRY.
▲New York City*† N. Y'k	JOHN A. AMUNDSON, 146 Broadway. Corporation, surrogate, and general practice. Refers to National Park Bank.
" ..... "	BAGGOTT & RYALL, 309 Broadway. Counsel in bank and corporation matters. Refer to Importers & Traders Nat'l Bank
" ..... "	BOOTH & DEANE, 271 Broadway. General practice; commercial law and collections. Refer to National Shoe & Leather Bank.
" ..... "	BRIESEN & KNAUTH, 239 Broadway. Attorneys for Knauth, Nachod & Kuhne, bankers.
" ..... "	ELISHA K. CAMP, 141 Broadway General practice. Counsel for American Graphophone Co. and Columbia Phonograph Co. Reference: Nat. Bk. of the Republic
" ..... "	CARTER, HUGHES & DWIGHT Attorneys and counselors at law, suite 150-160, 96 Broadway and 6 Wall St. Counsel for Western National Bank, and Counsel for Chemical National Bank.
" ..... "	DILL, BOMEISLER & BALDWIN, 27 Pine St. Attorneys for Seventh National Bank, N. Y., Lincoln National Bank. Boston.

Report Name Taken from Rand, McNajly & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ●Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
▲New York City*† N. Y'k (*Continued.*)	LOUIS F. DOYLE, N. Y. TIMES BLDG. Attorney for National Park Bank of New York.
" ..... "	HASTINGS & GLEASON, 265 Broadway. General practice; commercial, insurance, corporation and banking. Counsel for the National Bank of the Republic.
" ..... "	THOMAS G. HILLHOUSE, 37 and 39 Wall St. Counsel for Metropolitan Trust Company.
" ..... "	M. S. & I. S. ISAACS, 27 Pine St. General practice. Attorneys for Columbia Bank.
" ..... "	JAY & CANDLER, 43 Wall St. William Jay, counsel for Continental Trust Co. of N. Y. Flamen B. Candler, N. Y., counsel for Second National Bank of Norwich, Conn.
" ..... "	GEORGE C. LAY, 100 Broadway. Refers to National Shoe & Leather Bank.
" ..... "	MILLER, PECKHAM & DIXON, 80 Broadway. Attorneys for Union Trust Co. of New York, Guaranty Trust Co. of New York, Bank of New York N. B. A.
" ..... "	CHARLES EDGAR MILLS, 115 Broadway. Commissioner for all States and Territories. Taking depositions for State courts a specialty. Acknowledgments, affidavits, etc.
" ..... "	MIRON W. NEAL, 115 Broadway. General practice. Reference: W. N. Coler & Co., bankers, 32 Nassau St.
" ..... "	REED, SIMPSON, THACHER & BARNUM, 10 Wall St. Attorneys for the Chase National Bank.
" ..... "	SETH B. ROBINSON, 208 Broadway. Refers to Chase National Bank. Attorney for Merchants Exchange National Bank.
Niagara Falls*†..Niagara	DUDLEY, GRAY & HIGHLAND
Nineveh*†.....Broome	See Deposit.
North Collins*†.....Erie	E. R. Sherman.
North Granville* Wash'n	Samuel Thomas.
Northport*†..... Suffolk	C. B. Partridge.
N. Tonawanda*†..Niagara	WARNER & LINDSAY.
Northville*†.....Fulton	Lee S. Anibal.
▲Norwich*† ....Chenango	GEO. W. RAY.
Norwood*†..St. Lawrence	Willis J. Fletcher.
Nundа*†.....Livingston	E. C. Olney.
Nyack*†.....Rockland	See Haverstraw.
Oakfield*†.....Genesee	B. F. Hawes.
Ogdensburg*†St. L'w'nce	MALBY & LUCEY.
Olean*†.....Cattaraugus	CARY, RUMSEY & HASTINGS.
Oneida*†.....Madison	H. W. COLEY.
Oneonta*†.....Otsego	George M. Bristol.
▲Oswego*†.....Oswego	FRANCIS E. HAMILTON.
▲Ovid*†.....Seneca	Benjamin Franklin.
▲Owego*†.....Tioga	H. AUSTIN CLARK.
Oxford*†..... Chenango	W. H. Hyde.
Oyster Bay*†.....Nassau	Herbert L. Fordham.
Painted Post*†..Steuben	See Corning.
Palmyra*†.....Wayne	H. R. DURFEE.
Parish*†.....Oswego	H. D. Nutting.
Patchogue*†.....Suffolk	Walter H. Jaycox.
Pawling*†.....Dutchess	W. Downing.
Peekskill *†Westchester	LENT & HERRICK.
▲Penn Yan*†.....Yates	JOHN T. KNOX.
Perry*†.....Wyoming	Morris A. Lovejoy.
Phelps*†.....Ontario	Samuel S. Partridge.
Philadelphia*†..Jefferson	J. F. Larue.
Phoenix*†.....Oswego	A. J. BROWN.
Pike* .....Wyoming	G. S. Van Gorder.
Pine Plains*†...Dutchess	Frank Eno.
▲Plattsburg*†.....Clinton	RILEY & HEALEY.
Poland*†.....Herkimer	Milton Howe.
Port Chester*†W'stch't'r	JEROME A. PECK.
Port Henry*†.....Essex	Rowe & Pyrke.
Port Jefferson*†..Suffolk	Thomas J. Ritch, Jr.
Port Jervis*†.....Orange	WILLIAM H. CRANE.
Potsdam*†..St. Lawrence	A. X. Parker.
▲Poughkeepsie*†Dutchess	WILKINSON & COSSUM.
Prattsburg*†.....Steuben	James Flaherty.
Pulaski*†.....Oswego	Irving G. Hubbs.
Randolph*†..Cattaraugus	Crowley & Terry.
Redcreek*†.....Wayne	C. O. Peterson.
Red Hook*†.....Dutchess	J. W. Elseffer.
Rensselaer*...Rensselaer	See Troy.
Rhinebeck*†.....Dutchess	A. Lee Wager.
Richfield Springs*†O'ego	J. D. Reed.
▲Richmond*†...Richmond	See New York City.
Richmondville*†..S'h'rie	E. A. Dox.
Ripley*†.....Chautauqua	See Jamestown.
▲Riverhead*†.....Suffolk	ERNEST W. TOOKER.
▲Rochester*†.....Monroe	ELBRIDGE L. ADAMS. Refers to Bank of Monroe; Trust and Safe Deposit Co.; Central Bank, and Monroe Co. Sav. Bank.
" ..... "	HENRY G. DANFORTH. Refers to The Mutual Life Ins. of N.Y.; Powers Bank and Union Bank, Rochester.
Rockville Center*†Nas'u	John Lyon.
Rome*†.....Oneida	A. DELOS KNEELAND.
Rondout*†.....Ulster	See Kingston.
Roslyn*†.....Nassau	Eastman & Eastman.
Rushford*†.....Allegany	R. B. Lanning.
Sag Harbor*†.....Suffolk	George C. Raynor.
Salamanca*†Catt'raugus	ANSLEY & SPENCER.
Salem*†.....Washington	Fred Fraser.
Sandycreek*•.....Oswego	U. Bartlett.
Sandyhill*†.....Wash'ton	D. J. Sullivan.
Saranac Lake*†Franklin	A. K. BOTSFORD.
Saratoga Spr'gs*•Sarat'ga	C. S. & C. C. LESTER.
Saugerties*†.....Ulster	E. B. Whittaker.
Sayville*†..... Suffolk	See Patchogue.
▲Schenectady*†..Sc'n't'dy	EVERETT SMITH:
Schenevus*†.....Otsego	Graham & Baldwin.
▲Schoharie*†...Schoharie	C. W. Hinman.
Schuylerville*†..Saratoga	W. E. Bennett.
Scio*†.....Allegany	See Wellsville.
Seneca Falls*†.....Seneca	HAMMOND & HAMMOND.
Sherburne*†...Chenango	Charles A. Fuller.
Sherman*†...Chautauqua	See Jamestown.
Shortsville*†.....Ontario	W. C. Ellis.
Sidney*†.....Delaware	WILLIAM THORP.
Silver Creek*†.Ch'ta'qua	C. G. Babcock.
Sinclairville*†..Ch'ta'qua	O. Edson.
Sing Sing*†..Westchester	STUART BAKER.
Skaneateles*†..Onondaga	C. R. Milford.
Sodus*†.....Wayne	B. C. Reede.
Southampton*†...Suffolk	Henry H. Chatfield.
Southold*†.....Suffolk	Albert C. Case.
Spencer*†.....Tioga	C. O. Seaburg.
Springville*†.....Erie	E. A. Scott.
Stamford*†.....Delaware	C. L. Andrus.
Stapleton*†.....Richmond	JOHN WIDDECOMBE.
St. Johnsville*†Mtg'm'ry	Charles A. Stone.
Stockton*.....Chautauqua	See Dunkirk.
Suspension Bridge*†N'g'a	See Niagara Falls.
▲Syracuse*†.....Onondaga	IDE & RYAN. Refer to Merchants National Bank.
" ..... "	KNAPP, NOTTINGHAM & ANDREWS. References: James J. Belden, President of Robert Gere Bank.
Tarrytown*†Westchest'r	H. C. GRIFFIN.
Theresa*†.....Jefferson	C. A. Van Allen.
Ticonderoga*†.....Essex	H. D. Hoffnagle.
Tonawanda*†..... Erie	Harrington & Premus.
▲Troy*†.....Rensselaer	DAVENPORT & HOLLISTER. Attorneys for Mutual National Bank.
" ..... "	CHARLES I. WEBSTER. Commercial litigation and collections a specialty.
Trumansburg*†..Tom'k's	J. A. Milne.
Truxton*†.....Cortland	A. L. Kenney.
Unadilla*†.....Otsego	See Oneonta.
Union Springs*†..Cayuga	Arthur M. Seekel.
▲Utica*†.....Oneida	CHARLES G. IRISH. Attorney for First National Bank.
" ..... "	MILLER, FINCKE & BRANDEGEE. Attorneys for the Oneida National, Second National, and the Savings Bank of Utica.
" ..... "	RISLEY & LOVE. Attorneys for Fidelity & Deposit Co. of Maryland. Reference: Any bank in Utica.
Vernon*†.....Oneida	S. S. Judson.
Victor*†.....Ontario	Ellis A. Griffith.
Walden*†.....Orange	A. S. Embler.
Walton*†.....Delaware	Fancher & White.
Wappinger's Falls*†Duc's	George Wood.
Warrensburg*†..Warren	L. E. REOUX.
▲Warsaw*†.....Wyoming	BOTSFORD & BOTSFORD.
Warwick*†.....Orange	F. V. Sanford.
Waterford*†.....Saratoga	F. A. Martin.
▲Waterloo*†.....Seneca	FREDERICK L. MANNING.
▲Watertown*†..Jefferson	WALTS & PITCHER.
Waterville*†..... Oneida	L. P. Fuess.
Watervliet .....Albany	See Troy.
▲Watkins*†.....Schuyler	CHARLES M. WOODWARD.
Waverly*†.....Tioga	F. A. Bell.
Wayland*†.....Steuben	Clark & Pratt.
Weedsport*†.....Cayuga	A. W. Shurtleff.
Wellsville*†.....Allegany	CHURCH & CHURCH.
Westchester*†W'chester	See New Rochelle.
Westfield*†..Chautauqua	H. C. Kingsbury.
W. New Brighton*†.R'c'd	DE GROOT, RAWSON & STAFFORD.
West Troy*† .....Albany	V. J. Cothout.
West Winfield*†H'kimer	M. M. Crandall.

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▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Whitehall*†..Washington	A. D. BARTHOLOMEW.
▲White Plains*†W'chester	ROBERT E. FARLEY.
Williamson*†.....Wayne	Jacob Brower.
Wolcott*† .....Wayne	E. H. Kellogg.
Woodhaven*†....Queens	Wm. F. Wykoff.
Worcester*†.....Otsego	Holmes & Waterman.
Yonkers*†..Westchester	R. E. & A. J. PRIME.

NORTH CAROLINA.

Town and County.	Name.
▲Albemarle*†.....Stanly	J. M. Brown.
Ansonville.....Anson	See Wadesboro.
▲Ashboro*†.....Randolph	WILLIAM C. HAMMER.
▲Asheville*† ...Buncombe	CHARLES A. MOORE.
Aurora*.....Beaufort	See Washington.
▲Bakersville*..... Mitchell	J. H. Greene.
▲Bayboro*.....Pamlico	See Newbern.
▲Beaufort*† .....Carteret	C. R. THOMAS.
▲Boone* .....Watauga	E. S. Caffey.
▲Brevard*....Transylvania	W. B. Duckworth.
▲Bryson City*† .....Swain	Bryson & Black.
▲Burgaw*†.....Pender	R. G. Grady.
Burlington*† ..Alamance	Charles E. McClean.
▲Burnsville* ..... Yancey	McElroy & Moore.
▲Camden* .....Camden	C. M. Forebee.
▲Carthage*†.....Moore	F. W. J. ADAMS.
Chapel Hill*†.... Orange	T. H. Long.
▲Charlotte*† Mecklenberg	CLARKSON & DULS. Refer to First National Bank.
Clayton*†.....Johnston	See Raleigh.
▲Clinton*† ..... Sampson	Lee & Butler.
▲Columbia*.....Tyrrell	T. H. Woodley.
▲Columbus*.....Polk	See Hendersonville.
▲Concord*†.....Cabarrus	MONTGOMERY & CROWELL.
▲Currituck† ..... Currituck	W. R. Gordon.
▲Dallas*†..... Gaston	O. F. Mason.
▲Danbury*..... Stokes	A. H. Joyce.
▲Dobson*..... Surry	T. W. Folger.
Dunn*†..... Harnett	J. C. Clifford.
▲Durham*†.....Durham	BOONE & BRYANT.
▲Edenton*†.....Chowan	Pruden & Pruden.
▲Elizabeth City*†.Pasqu'k	E. F. LAMB.
▲Elizabethtown*†.. Bladen	R. S. White.
Elm City*†.....Wilson	See Wilson.
Enfield*† ..... Halifax	David Bell.
▲Fayetteville*† .. Cumb'd	J. C. & S. H. MacRAE.
▲Franklin* ..... Macon	Jones & Johnson.
Gastonia*†..... Gaston	A. G. Manguin.
▲Gatesville*.....Gates	L. L. Smith.
▲Goldsboro*†..... Wayne	ALLEN & DORTCH.
▲Graham*† .... Alamance	E. S. Parker.
▲Greensboro*†.. Guilford	A. M. SCALES.
▲Greenville*†..... Pitt	Jarvis & Blow.
▲Halifax*†.....Halifax	Thomas H. Hill.
▲Hayesville*..... Clay	M. R. Kimsey.
▲Henderson*†..... Vance	T. T. HICKS.
▲Hendersonville*† Hend'n	W. A. Smith.
▲Hertford*†..Perquimans	See Edenton.
Hickory*†..... Catawba	Thomas M. Hufham.
High Point*†...Guilford	E. D. STEELE.
▲Hillsboro*†..... Orange	John W. Graham.
▲Jackson*...Northampton	R. B. Peebles.
▲Jacksonville*†.....Onslow	Frank Thompson.
▲Jefferson*..... Ashe	J. W. Todd.
Jonesboro*†..... Moore	W. E. Murchison.
▲Kenansville*..... Duplin	H. R. Koonegay.
Kings Mountain*†Clevl'd	See Gastonia.
▲Kinston*†..... Lenoir	W. D. POLLOCK.
La Grange*†..... Lenoir	H. B. Parker.
Laurinburg*†. Richmond	Maxcy L. John.
Leaksville*†Rockingham	See Reidsville.
▲Lenoir*†..... Caldwell	Edmund Jones.
▲Lexington*†... Davidson	F. C. ROBBINS.
▲Lillington..... Harnett	O. J. Spears.
▲Lincolnton*†... Lincoln	A. L. Quickel.
Littleton*†..... Halifax	S. G. Daniel.
▲Louisburg*†.... Franklin	T. W. Beckett.
▲Lumberton*†... Robeson	McLean & McLean.
Madison*†. Rockingham	C. O. McMichael.
▲Manteo*..... Dare	J. M. Gray.
Marion*†..... McDowell	E. J. Justin.
▲Marshall*†..... Madison	J. A. Hendrick.
Milton*†..... Caswell	L. M. Warlick.
▲Mocksville*†.....Davie	E. L. Gaither.
▲Monroe*†.....Union	R. R. Redwine.
▲Morganton*†.....Burke	Avery & Ervin.
Mountairy*†..... Surry	Carter & Lewellyn.
▲Murphy*†.....Cherokee	R. L. Cooper.
▲Nashville*† ..... Nash	R. A. P. Cooley.
▲Newbern*†..... Craven	O. H. GUION.
▲Newton*†.....Catawba	W. B. Gaither.
No. Wilkesboro*†. Wilkes	See Wilkesboro.
▲Oxford*†.....Granville	HICKS & MINOR.
Pilotmountain*†.... Surry	Holcomb & McGuffin.
▲Pittsboro*†..... Chatham	H. A. London.
▲Plymouth*†. Washington	H. S. Ward.
¶▲Raleigh*†..... Wake	A. B. ANDREWS, JR. Local counsel for Southern Railway Co. Refers to Citizens Nat. Bk.
¶▲Raleigh*†..... Wake (*Continued.*)	JOHN W. HINSDALE, 31 years at the bar. References: The H. K. Claflin Co., R. G. Dun & Co., The J. M. Bradstreet Co., New York; any bank, or judge, or State officer in N. C.
Reidsville*† Rockingham	JOHNSTON & JOHNSTON.
▲Robbinsville*..... Graham	T. A. Morphew.
▲Rockingham*†Richmond	MORRISON & WHITLOCK.
Rocky Mount*†Edg'mbe	JACOB BATTLE.
▲Roxboro*†.....Person	Kitchin & Kitchin.
▲Rutherfordton*†Ruth'fd	S. Galiert.
Salem*†.....Forsyth	See Winston-Salem
▲Salisbury*†..... Rowan	L. H. CLEMENT.
Sanford*† ..... Moore	A. L. McNeill.
Scotland Neck*†. Halifax	Claud Kitchen.
▲Shelby*†.....Cleveland	Webb & Webb.
▲Smithfield*†..... Johnston	E. W. Pou.
▲Snowhill*..... Greene	L. V. Morrill.
Southern Pines*†. Moore	J. McN. Johnson.
▲Southport*†...Brunswick	See Wilmington.
▲Sparta*..... Alleghany	R. A. Doughton.
Spring Hope*†.....Nash	See Nashville
▲Statesville*†..... Iredell	ARMFIELD & TURNER.
▲Swanquarter..... Hyde	S. S. Mann.
▲Tarboro*†...Edgecombe	G. M. T. Fountain.
▲Taylorsville*† Alexander	A. C. McIntosh.
Thomasville*†. Davidson	See Lexington.
▲Trenton*..... Jones	See Jacksonville.
▲Troy*†..... Montgomery	See Ashboro.
▲Wadesboro*†..... Anson	Bennett & Bennett.
▲Warrenton*†..... Warren	H. A. Bond.
▲Washington*†...Beaufort	B. B. NICHOLSON.
Waxhaw*†..... Union	R. L. Stevens.
▲Waynesville*† Haywood	Ferguson & Ferguson.
▲Webster* ..... Jackson	Walter E. Moore.
Weldon*†..... Halifax	Mullen & Daniel.
▲Wentworth* Rockingham	See Reidsville.
▲Whiteville*†.. Columbus	Wishart & Frazier.
▲Wilkesboro*†..... Wilkes	T. B. FINLEY.
▲Williamston*† ..... Martin	Wheeler Martin.
▲Wilmington*† No. Han'er	JOHN D. BELLAMY. Attorney for Atlantic Nat. Bank.
▲Wilson*†..... Wilson	S. G. NEWBORN.
▲Windsor*.....Bertie	F. D. Winston.
▲Winston-Salem*†Forsyth	EUGENE E. GRAY.
▲Winton*†.....Hertford	George Cowper.
▲Yadkinville ..... Yadkin	Holton & Reece.
▲Yanceyville* ..... Caswell	Johnson & Johnson.
Youngsville*† .Franklin	See Raleigh.

NORTH DAKOTA.

Town and County.	Name.
Abercrombie*† Richland	E. A. Munger.
Anamoose.....McHenry	See Towner.
Aneta*†.....Nelson	See Lakota.
Ardoch*†..... Walsh	See Minto.
▲Ashley* ..... McIntosh	A. W. Clyde.
Bathgate*†..... Pembina	W. J. Burke.
Bisbee..... Towner	See Cando.
¶▲Bismarck*†... Burleigh	F. H. REGISTER.
▲Bottineau*†... Bottineau	See Towner.
Bowbells*†..... Ward	See Towner.
Bowdon..... Wells	See Harvey.
Braddock.....Emmons	See Williamsport.
Buffalo*†..... Cass	See Fargo.
Buxton*†..... Traill	See Hillsboro.
Caledonia*..... Traill	See Hillsboro.
▲Cando*†..... Towner	FRANK D. DAVIS.
▲Carrington*†..... Foster	R. A. BILL.
Casselton*†..... Cass	See Fargo.
Cavalier*†..... Pembina	See St. Thomas.
Christine*†..... Richland	See Wahpeton.
Church's Ferry*†Ramsey	See Devil's Lake.
Clifford*†..... Traill	See Mayville.
Conway*†..... Walsh	See Grafton.
▲Cooperstown*†.. Griggs	DAVID BARTLETT.
Courtenay*†...Stutsman	J. C. Parks.
Crary*†..... Ramsey	Edgar Anderson.
Crystal*†..... Pembina	See St. Thomas.
Cumings*†..... Traill	See Hillsboro.
Davenport*†..... Cass	See Fargo.
Dazey*†..... Barnes	See Valley City.
Delamere..... Sargent	See Milnor.
▲Devil's Lake*†...Ramsey	BRENNAN & KENNEDY.
▲Dickinson*†..... Stark	JAMES G. CAMPBELL.
Drayton*†..... Pembina	Robert Ferguson.
Dresdene..... Cavalier	See Langdon.
Edgeley*†.....La Moure	C. W. Fellows.
Edinburg*†..... Walsh	See Park River.
▲Ellendale*†..... Dickey	James M. Austin.
Emerado*†. Grand Forks	See Grand Forks.
Enderlin*†..... Ransom	Fred Underwood.
Fairmount*†... Richland	Charles A. Tuttle.
▲Fargo*†..... Cass	NEWMAN, SPALDING & STAMBAUGH. Attorneys for First National Bank and Merchants State Bank.
▲Feasenden*†..... Wells	M. E. Wilson.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Fingal*†..... Barnes	Thomas Casey.
Finley*†..... Steele	F. W. Ames.
Forest River*†.... Walsh	See Grafton.
▲Forman*†..... Sargent	BISHOP, GRONER & McKENZIE.
Gilby*†.....Grand Forks	See Grand Forks.
Glenullin* ..... Morton	See Dickinson.
▲Grafton*†..... Walsh	J. E. GRAY.
▲Grand Forks*† Gr'd F'ks	GEORGE A. BANGS. Attorney for the city of Grand Forks. Refers to any bank in Grand Forks.
" ..... "	COCHRANE & CORLISS. Refer to the Union Nat. Bank
" ..... "	BURKE CORBET. Reference: First National Bank.
Grandin*†† ..... Cass	See Fargo.
Hamilton*†† .... Pembina	See St. Thomas.
Hankinson*†... Richland	J. B. Taylor.
Hannah*†..... Cavalier	C. B. McMillan.
Harvey*†..... Wells	OTTO GRETHEN.
Hatton*†..... Traill	See Hillsboro.
Hebron*†..... Morton	See Mandan.
▲Hillsboro*†.... Traill	CARMODY & LESLIE.
Hope*†..... Steele	C. S. SHIPPY.
Hunter*†..... Cass	See Fargo.
Inkster*†...Grand Forks	See Grand Forks.
▲Jamestown*†. Stutsman	S. E. ELLSWORTH.
Kenmare*† ..... Ward	See Minot.
Kindred*†..... Cass	See Fargo.
Kulm*†..... Lamoure	J. B. Sharpe.
▲Lakota*†..... Nelson	A. E. SHEETS.
▲Lamoure*†.... Lamoure	R. W. S. Blackwell.
▲Langdon*†..... Cavalier	J. C. Monnet.
Larimore*†.Grand Forks	J. D. Campbell.
Leeds*†..... Benson	E. Berglund.
Lidgerwood*†..Richland	A. L. Parsons.
Linton*..... Emmons	See Williamsport.
▲Lisbon*†..... Ransom	H. DOHERTY.
▲Mandan*†..... Morton	E. C. Rice.
Mayville*†..... Traill	F. W. Ames.
▲Medora*†..... Billings	See Dickinson.
Michigan* ..... Nelson	W. H. Smith.
Milnor*† ..... Sargent	O. S. Senn.
Milton*†..... Cavalier	Thompson & Gibson.
▲Minnewaukon*†. Benson	O. D. Comstock.
Minot*†..... Ward	James Johnson.
Minto*†..... Walsh	H. C. DePUY.
Monango*†..... Dickey	See Ellendale.
▲Napoleon• ..... Logan	See Kulm.
Neche*†..... Pembina	See Bathgate.
▲New Rockford*†... Eddy	MADDUX & HAMBECHT.
New Salem*..... Morton	See Mandan.
Northwood*†Grand F'ks	M. V. LINWELL.
Oakes*†..... Dickey	George H. Fay.
Omemee*•..... Bottineau	See Towner.
Osnabrock*†... Cavalier	See Milton.
Page*†..... Cass	See Fargo.
Park River*†..... Walsh	G. W. Young.
▲Pembina*†..... Pembina	W. J. Kneeshaw.
Portland*†..... Traill	G. A. White.
Reynolds*†.Grand Forks	See Grand Forks.
▲Rolla*†..... Rolette	John Burke.
▲Rugby*†..... Pierce	L. N. Torson.
▲Sanger ..... Oliver	See Bismarck.
Sheldon*†..... Ransom	C. A. Gram.
▲Sherbrooke*..... Steele	George Murray.
Sheyenne*†..... Eddy	See Rockford.
▲Stanton..... Merce.	See Mandan.
▲Steele*†..... Kidder	See Bismarck.
St. Thomas*†... Pembina	G. S. Hager.
Thompson*†Grand F'rks	See Grand Forks.
Tower City*†..... Cass	See Fargo.
▲Towner*†..... McHenry	GEORGE W. POAGUE.
▲Valley City*†..... Barnes	BURKE & LINDLAND.
▲Wahpeton*†.....Richland	F. B. LAMBERT.
Walhalla*•..... Pembina	T. D. Stack.
▲Washburn* ..... McLean	E. A. Lamb.
Wheatland*†..... Cass	See Fargo.
▲Williamsport*.. Emmons	H. A. Armstrong.
▲Williston*†..... Williams	R. H. Copeland.
Willow City*†.Bottineau	See Towner
Wimbledon*†.... Barnes	See Valley City.
Wishek* .....McIntosh	Wishek & Guy.
Wyndmere*†....Richland	See Milnor.

OHIO.

Town and County.	Name.
Ada*†..... Hardin	Clark, Axline & Fess.
▲Akron*†..... Summit	OTIS & OTIS. Refer to Second National Bank.
Alliance*†..... Stark	J. W. CRANE.
Andover*†.... Ashtabula	F. J. Bishop.
Ansonia*†..... Darke	See Greenville.
Antioch*..... Monroe	See Woodsfield.
Antwerp*†..... Paulding	M. A. Wert.
Arcanum*†..... Darke	J. B. Mundhuck.
Archbold*†..... Fulton	August Ruihley.
Arlington*†.... Hancock	See Dunkirk.
▲Ashland*†..... Ashland	CAMPBELL & SEMPLE.
Ashley*†..... Delaware	See Delaware.
Ashtabula*†... Ashtabula	HOYT & MUNSELL.
Ashtabula Har.†. Ash'bula	See Ashtabula.
Ashville*†..... Pickaway	G. W. Morrison.
▲Athens*†..... Athens	GROSVENOR, JONES & WORSTELL.
Attica*†..... Seneca	Lester Sutton.
Bainbridge*†..... Ross	J. G. Whitaker.
Barberton*†.... Summit	CHARLES AMMERMAN.
Barnesville*†.... Belmont	C. J. Howard.
Basil*†..... Fairfield	E. F. Holland.
▲Batavia*†..... Clermont	Frazier & Hicks.
Beach City*†..... Stark	See Alliance.
Bedford*†.... Cuyahoga	See Cleveland.
Bellaire*†..... Belmont	J. A. GALLAHER.
Belle Centre*†.... Logan	See Bellefontaine.
▲Bellefontaine*†... Logan	A. JAY MILLER.
Bellevue*†.... Sandusky	J. B. Miller.
Bellville*•.....Richland	Andrew Stevenson.
Belmont*†..... Belmont	See St. Clairsville.
Berea*†.....Cuyahoga	G. A. HUBBARD.
Bergholz*•.....Jefferson	John J. Watson.
Berlin Heights*†.... Erie	F. E. Conner, Jr.
Beverly*†.... Washington	J. C. Preston.
Blanchester*†....Clinton	P. SAVAGE.
Bloomdale*†..... Wood	E. D. Bloom.
Bloomingburg*† Fayette	Humphrey Jones.
Bloomville*†..... Seneca	J. R. Wilson.
Bluffton*† ..... Allen	A. J. Owens.
Botkins*†..... Shelby	See Sidney.
Bowersville*..... Greene	C. S. Perkins.
▲Bowling Green*†.. Wood	BALDWIN & HARRINGTON.
Bradford*†..... Miami	W. Vermilion.
Bradner*†..... Wood	See Bowling Green.
Bremen*†..... Fairfield	Frank Thompson.
Bridgeport*†... Belmont	Driggs & Heinlein.
Brookiyn*†....Cuyahoga	See Cleveland.
Brookville*†Montg'mery	See Miamisburg.
▲Bryan*†..... Williams	M. M. BOOTHMAN.
▲Bucyrus*†..... Crawford	EDWARD VOLLRATH.
Burton*†..... Geauga	George W. Jacques.
Butler*†..... Richland	W. W. Scott.
▲Cadiz*†..... Harrison	D. A. HOLLINGSWORTH.
▲Caldwell*†..... Noble	W. C. Okey.
Caledonia*†..... Marion	See Marion.
▲Cambridge*†.. Guernsey	MATTHEWS & HEADE.
Camden*†..... Preble	F. G. Shuey.
Canal Dover*† Tus'rawas	J. A. HOSTETLER.
Canal Fulton*†.....Stark	A. J. Kittinger.
Canal Winchester*† Fr'in	W. H. Lane.
Canfield*†..... Mahoning	See Youngstown.
▲Canton*†..... Stark	JOHN H. SPONSELLER.
Cardington*†.... Morrow	W. P. Vaughan.
Carey*†..... Wyandot	H. G. Chambers.
▲Carrollton*†..... Carroll	FIMPLE & McDONALD.
Cedarville*†..... Greene	Robert Hood.
▲Celina*†..... Mercer	JOHN KRAMER.
Centerburg*†..... Knox	W. O. Bowers.
Chagrin Falls*†. Cuy'oga	E. P. Wilmot.
▲Chardon*†..... Geauga	METCALFE & KING.
Chicago*..... Huron	William G. Burwell.
▲Chillicothe*†..... Ross	VANMETER & CUNNINGHAM.
▲Cincinnati*†... Hamilton	L. C. BLACK, St. Paul Bldg. Refers to National Lafayette Bank, or to any bank in Cincinnati.
" ..... "	WM. E. BROOKS, Carlisle Bldg. References given on application. Long distance telephone.
" ..... "	ERNST & CASSATT, 1st Nat. Bk. Bldg. Reference: Third National Bank.
" ..... "	ERNST & STEINBERG. References: Equitable National Bk., and S. Kuhn & Sons.
" ..... "	FURBER & JACKSON, Carlisle Bldg. Refer to Merchants National Bank.
" ..... "	CHARLES J. HUNT, Allen Bldg. References: Second Nat. Bank.
" ..... "	LITTLEFORD, MORRIS & BALLARD, Johnston Bldg. Refer to the Market National and the Third National banks.
" ..... "	C. J. McDIARMID, Blymyer Bldg. Member Beta Theta Pi and Phi Delta Phi. Refers to Fourth National Bank.
" ..... "	WILLIAM C. PEIRCE, Wiggins Block. References: George M. Verity, Vice-President and Manager of the American Steel Roofing Co., and the National Lafayette Bank.
" ..... "	SMITH & KUHN, 519 Main St. References—In New York: A. Donaldson, Treasurer and Third Vice-President of the Erie Railroad. In Cincinnati: Fourth, Second, and Equitable National banks.

Town and County.	Name.
▲Cincinnati*† ...Hamilton (*Continued.*)	SWING, CUSHING & MORSE, Carew Bldg. Refer to Atlas National Bank, and Union Savings Bank & Trust Co.
▲Circleville*† .. Pickaway	CHARLES H. MAY.
Clarksville*† .....Clinton	See Wilmington.
▲Cleveland*† ...Cuyahoga	WHITE, JOHNSON, McCASLIN & CANNON, 1416 to 1421 Williamson Bldg. Refer to John B. Ellison & Co., Phil.; W. & J. Sloane, N. Y.; Arnold, Constable & Co., N. Y.; Nelson Morris & Co., Chicago; Jordan, Marsh & Co., Boston; Central National Bank, Cleveland.
Clyde*† .....Sandusky	FINCH & DEWEY.
College Corner*† .Butler	John R. Mitchell.
Collinwood*† . Cuyahoga	F. B. Garrett.
Columbiana*† . Col'biana	Ezra B. Bye.
¶▲Columbus*† ...Franklin	ALBERY & DILLON. Refer to Ohio National Bank and Commercial National Bank.
Columbus Grove*†Put'm	Guy B. Killen.
Conneaut*† ...Ashtabula	ALLEN M. COX.
Continental*† ...Putnam	J. C. Madden.
Convoy*† ..... Van Wert	See Van Wert.
Corning*† .....Perry	T. M. Potter.
Cortland*† .....Trumbull	John J. Sullivan.
▲Coshocton*† ..Coshocton	POMERENE & POMERENE.
Covington*† .....Miami	W. H. Nill.
Crestline*† .....Crawford	R. W. MILLER.
Creston*† ..... Wayne	Price Russell.
Croton*† .....Licking	See Centerburg.
Cumberland*† .Guernsey	Joseph Purkey.
Cuyahoga Falls*†Summit	ORLANDO WILCOX.
Cygnet*† .....Wood	See Bowling Green.
Danville*† .....Knox	Clinton M. Rice.
▲Dayton*† ...Montgomery	GOTTSCHALL, CRAWFORD & LAMBERT.
▲Defiance*† ..... Defiance	S. T. SUTPHEN.
De Graff*† .....Logan	Huston & Curl.
▲Delaware*† .....Delaware	W. A. HALL.
Delphos*† .....Allen	B. J. BROTHERTON.
Delta*† .....Fulton	M. B. Cottrell.
Dennison*† ..Tuscarawas	A. W. Elson.
Deshler*† .....Henry	D. D. Donovan.
Doylestown*• .....Wayne	James B. Meech.
Dresden*† .. Muskingum	S. B. Darnen.
Dunkirk*† .....Hardin	G. B. Dewitt.
Dyson .....Guernsey	See Pleasant City.
East Liberty*• .....Logan	See De Graff.
East Liverpool*† .Col'bia	WILLIAM H. VODREY.
East Palestine*† ..Col'bia	John H. Logan.
▲Eaton*† .....Preble	J. A. Gilmore.
Eckmansville .....Adams	See West Union.
Edgerton*† .....Williams	See Bryan.
Edon*† .....Williams	See Montpelier.
Eldorado*† .....Preble	See Waverly.
Elmore*† .....Ottawa	George W. Keightley.
▲Elyria*† .....Lorain	E. G. JOHNSON.
Euclid*† .....Cuyahoga	See Cleveland.
Fayette*† ..... Fulton	See Wauseon.
Felicity* .....Clermont	J. N. Altman.
▲Findlay*† .....Hancock	M. C. SHAFER.
Flushing*† .....Belmont	A. M. Brown.
Forest*† .....Hardin	Russell Price.
Fort Recovery*† .Mercer	John Hunter.
Fostoria*† ..... Seneca	C. L. GUERNSEY.
Frankfort*† ..... Ross	See Chillicothe.
Franklin*† ..... Warren	P. H. Rue.
Fredericktown*† ..Knox	See Mount Vernon.
Freeport*† .....Harrison	B. W. Rowland.
▲Fremont*† .....Sandusky	JAMES H. FOWLER.
Galton*† .....Crawford	R. W. Johnston.
▲Gallipolis*† .....Galia	HOLLIS C. JOHNSTON.
Gambier*† .....Knox	See Mount Vernon.
Garrettsville*† ..Portage	R. S. Webb.
Geneva*† ..... Ashtabula	R. C. Ewing.
▲Georgetown*† ... Brown	JOHN P. BIEHN.
Germantown*† .M'tg'ery	L. S. Culkmore.
Gibsonburg*† . Sandusky	J. L. Hart.
Girard*† .....Trumbull	R. W. Deemer.
Glenville*† .....Cuyahoga	See Cleveland.
Glouster*† .....Athens	A. A. Amos & Bro.
Grafton*† .....Lorain	See Elyria.
Granville*† .....Licking	E. J. Dorsey.
Greenfield*† ....Highland	DICKEY & HEISKELL.
Greenspring*† ....Seneca	C. S. Burton.
▲Greenville*† .....Darke	ANDERSON & BOWMAN.
Greenwich*† .....Huron	T. K. Strimple.
Groverhill*† ... Paulding	R. W. Pickering.
▲Hamilton*† .....Butler	MOREY, ANDREWS & MOREY.
Harpster*† .....Wyandot	See Upper Sandusky.
Harrison*† .... Hamilton	JAMES A. GRAFT.
Harveysburg*† ... Warren	See Lebanon.
Hicksville*† .....Defiance	L. E. Griffin.
Highland*† .....Highland	See Leesburg.
▲Hillsboro*† .....Highland	STEELE & SAMS.
Holgate*† .....Henry	E. F. Thompson.
Hubbard*† .....Trumbull	Milton B. Leslie.
Hudson*† ..... Summit	H. B. Foster.
Huron*† .....Erie	C. M. Ray.
▲Ironton*† .....Lawrence	CORN & THOMPSON.
▲Jackson*† .....Jackson	E. C. POWELL.
Jackson Center*† Shelby	H. W. Robinson.
Jamestown*† .....Greene	W. A. Paxson.
▲Jefferson*† ....Ashtabula	BABCOCK & TAYLOR.
Jeffersonville*† .Fayette	E. L. Bush.
Jewett*† ..... Harrison	See Cadiz.
Johnstown*† .....Licking	G. W. Lewis.
Kalida* .....Putnam	See Columbus Grove.
Kent*† .....Portage	M. G. McCASLIN.
▲Kenton*† ..... Hardin	ELMER G. DERR.
Kingston*† .....Ross	See Chillicothe.
Kinsman*† .....Trumbull	J. W. Roberts.
Lagrange*† ..... Lorain	See Wellington.
▲Lancaster*† ..... Fairfield	G. E. MARTIN.
Larue*† .....Marion	See Marion.
▲Lebanon*† .....Warren	W. F. ELTZROTH.
Leesburg*† .... Highland	George T. Hardy.
Leetonia*† ..Columbiana	C. D. Dickinson.
Leipsic*† .....Putnam	Jacob Werner.
Lewisburg*† ..... Preble	See Eaton.
Lexington*† ....Richland	See Mansfield.
Liberty Center*† . Henry	See Napoleon.
▲Lima*† ..... Allen	CABLE & PARMENTER.
▲Lisbon*† .. Columbiana	J. R. MARTIN.
Lockland*† .... Hamilton	Thompson & Gorman.
Lodi*† .....Medina	See Creston.
▲Logan*† .....Hocking	Seth Weldy.
▲London*† .....Madison	Durflinger & Emery.
Lorain*† ..... Lorain	FRANK COLEMAN.
Loramie* .....Shelby	See St. Mary.
Loudonville*† .. Ashland	W. J. Weirick.
Louisville*† ..... Stark	W. S. Earseman.
Lynchburg*† ...Highland	E. M. Wiggins.
Madison*† .....Lake	M. B. Cook.
Magnolia*† ..... Stark	See Canton.
Malta*† .....Morgan	Newell Corner.
Malvern*† ..... Carroll	See Minerva.
Manchester*† .... Adams	WILLIAM ANDERSON.
▲Mansfield*† .... Richland	CUMMINGS & McBRIDE.
Mantua Station*† Portage	H. C. Russell.
▲Marietta*† .. Washington	NYE & FOLLETT.
▲Marion*† ..... Marion	J. F. McNEAL & SONS.
Martins Ferry*†Belmont	F. R. Sedgwick.
Martinsville*† ... Clinton	A. Harris.
▲Marysville*† ..... Union	F. T. ARTHUR
Mason*† ..... Warren	See Lebanon.
Massillon*† ..... Stark	W. E. N. HEMPERLY.
Maumee*† .....Lucas	A. W. Eckert.
▲McArthur*† ..... Vinton	J. M. McGillivray.
McClure*† ..... Henry	See Napoleon.
McComb*† .....Hancock	W. E. Cooper.
▲McConnelsville*†Morgan	J. A. Foert.
Mechanicsburg*† Chapin	Charles A. Wood.
▲Medina*† ..... Medina	Frank Spellman.
Miamisburg*† Montg'ery	W. A. Reiter.
Middleport*† ..... Meigs	Ira Graham.
Middletown*† .... Butler	DONLEY & RHONEMUS.
Milan*† ..... Erie	R. H. Williams.
Milford*† ..... Clermont	S. A. West.
Milford Center*† ..Union	See Marysville.
▲Millersburg*† ....Holmes	Reed & Hanna.
Mineral Point*†Tusc'was	W. M. Tracy.
Minerva*† .....Stark	J. F. Jerome.
Minster*† .....Auglaize	See St. Marys.
Monroeville*† .... Huron	John P. Cornell.
Montpelier*† .. Williams	E. C. PECK.
Morrow*† .....Warren	T. C. Welch.
Moscow*• ..... Clermont	See Felicity.
▲Mt. Gilead*† .... Morrow	L. K. Powell.
Mt. Pleasant*† ..Jefferson	See Steubenville.
Mt. Sterling*† .. Madison	Mitchel & Tanner.
Mt. Vernon*† ..... Knox	WILLIAM M. KOONS.
Mt. Victory*† ..... Hardin	See Kenton.
▲Napoleon*† ..... Henry	CAHILL & DONOVAN.
Navarre*† .....Stark	See Canton.
Nelsonville*† .....Athens	Asher Buckley.
Nevada*† ..... Wyandot	L. B. Reed.
▲Newark*† .....Licking	FREDERIC M. BLACK.
New Bremen*† .Auglaize	See St. Mary.
New Carlisle*† .....Clark	R. H. Runnells.
New Comerst'n*† T'car's	E. E. Lindsey.
New Holland*†Pickaway	See Washington.
▲New Lexington*† .. Perry	TUSSING & KELLY.
New London*† ....Huron	R. C. Powers.
New Madison*† ....Darke	Thomas Eubanks.
New Matamoras*† . Wash.	Jasper Lisk.
New Paris*† ..... Preble	See Eaton.
▲New Phil'd'lp'a*†.Tus'as	NEELY & PATRICK.
New Richmond*• .Cler'nt	F. A. Roberts.
New Vienna*† ...Clinton	F. W. Kelly.
New Washin'n*†.Craw'd	H. M. Cory.
Niles*† .....Trumbull	WILLIAM H. SMILEY.
North Amherst*† Lorain	H. G. Redington.
North Baltimore*.. Wood	S. P. Harrison.
North Fairfield*.... Huron	A. E. Rowley.
North Lewisb'g*† Chapin	M. C. Gowey.
▲Norwalk*† ..... Huron	GIDEON T. STEWART.
Oakharbor*† ..... Ottawa	John Duff.
Oak Hill*† .....Jackson	J. E. Jones.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Oberlin*•† ..... Lorain	W. B. BEDORTKA.
Ohio City*•† ... Van Wert	See Van Wert.
Orrville*•† ..... Wayne	T. W. Orr.
Orwell* ..... Ashtabula	Babcock & Taylor.
Osborn*•† ..... Greene	R. H. Swadner.
Ostrander*•† ... Delaware	See Delaware.
▲Ottawa*•† ..... Putnam	G. W. RISSER.
Oxford*•† ..... Butler	E. E. Williams.
▲Painesville*•† ..... Lake	W. A. BREED.
Pataskala*•† ..... Licking	See Newark.
▲Paulding*•† ..... Paulding	SNOOK & SAVAGE.
Payne*•† ..... Paulding	M. B. Everitt.
Peebles*•† ..... Adams	J. R. B. Kessler.
Pembervilla*•† ... Wood	J. S. Hoyman.
Perrysburg*•† ..... Wood	T. E. Bowers.
Pioneer* ..... Williams	See Montpelier.
Piqua*•† ..... Miami	JOHN C. GEYER.
Plain City*•† ..... Madison	H. C. Black.
Pleasant City*•† Guernsey	L. S. Garber.
Plymouth*•† ..... Richland	F. D. Gunsoullus.
Poland* ..... Mahoning	See Youngstown.
▲Pomeroy*•† ..... Meigs	O. L. BRADBURY.
▲Port Clinton*•† ... Ottawa	S. P. Alexander.
▲Portsmouth*•† ..... Scioto	NOAH J. DEVER.
Prairie Depot* ..... Wood	Frank Graham.
Prospect*•† ..... Marion	See Marion.
Quaker City*•† . Guernsey	J. L. Douglas.
▲Ravenna*•†. ..... Portage	J. H. NICHOLS.
Richwood*•† ..... Union	J. E. Robinson.
Ripley*•† ..... Brown	W. D. YOUNG.
Rockford*•† ..... Mercer	A. G. Stewart.
Roseville*•† .. Muskingum	Wm. Dunn.
Rushsylvania*•† ... Logan	See West Mansfield.
Sabina*•† ..... Clinton	J. M. Morton.
Salem*•† ..... Columbiana	W. W. HALE.
Salineville*•† Columbiana	Ashford & McCormick.
▲Sandusky*•† ..... Erie	R. B. FISHER.
Sardinia*•† ..... Brown	See Georgetown.
Scio*•† ..... Harrison	Easton Randolph.
Seville*•† ..... Medina	Lee Elliott.
Shanesville*†. Tuscarawas	JOHN DOERSCHUK.
Shelby*•† ..... Richland	Skiles & Skiles.
Sherodsville*•† ... Carroll	See Carrollton.
Sherwood*•† .... Defiance	W. W. Huff.
Shiloh*•† ..... Richland	See Mansfield.
Shreve*•† ..... Wayne	L. D. Cornell.
▲Sidney*•† ..... Shelby	S. J. HATFIELD.
Smithfield* ..... Jefferson	See Steubenville.
Somerset*•† ..... Perry	Owen Yost.
Somerton* ..... Belmont	See Bellaire.
South Charleston*•† Clark	Charles E. Ballard.
Spencer*•† ..... Medina	Frank Heath.
Spencerville*•† ..... Allen	J. M. Bailey.
▲Springfield*•† ..... Clark	KEIFER & KEIFER, Attorneys for Lagonda National Bank.
Springvalley*• .... Greene	Marcus Shoup.
▲St. Clairsville*•†. Belmont	A. H. & W. MITCHELL.
▲Steubenville*•†. Jefferson	Rogers & McCauslen.
St. Mary*•† ..... Auglaize	D. F. Mooney
St. Paris*•† ... Champaign	C. E. Buroker.
Strasburg*•† . Tuscarawas	Philip G. Garver.
Stryker*•† ..... Williams	J. T. Heater.
Sunbury*•† ..... Delaware	C. C. Brooks.
Swanton*•† ..... Fulton	G. W. Humphrey.
Sycamore*•† ..... Wyandot	R. S. Gallaher.
Sylvania*•† ..... Lucas	J. C. Jones.
Thornville*† ..... Perry	S. E. Moore.
Thurman* ..... Gallia	See Gallipolis.
▲Tiffin*•† ..... Seneca	ROHN & BAKER.
Tippecanoe City*•† Miami	E. H. Kerr.
Tiro*•† ..... Crawford	See Bucyrus.
▲Toledo*•† ..... Lucas	LEWIS B. HALL. Reference: Northern National Bank.
" ..... "	HARRIS&HARRIS, Spitzer Bldg. Reference: Any bank or prominent business concern in Toledo
" ..... "	SENEY & JOHNSON, 8 5-818 The Spitzer. Refer to Northern and Ketcham National banks.
Toronto*•† ..... Jefferson	See Steubenville.
▲Troy*•† ..... Miami	J. A. DAVY.
Uhrichsville*•†. Tuscara's	W. B. STEVENS.
▲Up. Sandusky*•† Wyandot	Carey & Parker.
▲Urbana*•† .... Champaign	WAITE & DEATON.
Utica*•† ..... Licking	G. M. Sipe.
▲Van Wert*•† ... Van Wert	BLACHLY & MATTHIAS.
Vermilion*•† ..... Erie	H. R. Williams.
Versailles*•† ..... Darke	A. Calderwood.
Wadsworth*•† .... Medina	E. S. Pardee.
Wakeman*•† ..... Huron	See Norwalk.
Waldo*•† ..... Marion	See Marion.
▲Wapakoneta*•† . Auglaize	GOEKE & HOSKINS.
▲Warren*•†. ..... Trumbull	T. H. GILMORE.
▲Washington C.H.*•† Fay'te	A. R. CREAMER.
▲Wauseon*•† ..... Fulton	Fuller & Handy.
▲Waverly*•† ..... Pike	John A. Eylor.
Waynesville*•† ... Warren	J. G. Keys.
Wellington*•† ..... Lorain	G. L. BLINN.
Wellston*•†..... Jackson	T. S. Hogan.
Wellsville*•†. Columbiana	Charles Boyd.
West Alexandria*•†. Preb.	Oscar Sheppard.
Westerville*•† .. Franklin	H. T. Sibel.
West Farmington*•† Trum.	See Warren.
West Jefferson*•† Mad'on	See London.
West Liberty*•†..... Logan	R. N. Jordan.
West Manchester*•† Preb.	See Eaton.
West Mansfield*•† . Logan	P. M. Kelar.
West Milton*•†..... Miami	Kessler & Kessler.
Weston*•† ..... Wood	John M. Stricker.
West Salem*•†.... Wayne	T. B. Keeler.
▲West Union*..... Adams	F. D. Bayless.
West Unity*•†... Williams	G. C. Fings.
Wharton*•†.. Wyandot	See Carey.
Williamsb'rg*•† Clermont	John S. Davidson.
Williamsport*•. Pickaway	See Circleville.
Willoughby*•† ..... Lake	W. McLaughlin.
Willshire*•† .... Van Wert	See Van Wert.
▲Wilmington*•†... Clinton	SMITH & SAVAGE.
Wilmot*•† ..... Stark	W. S. Putman.
Winchester*•†..... Adams	T. C. Downey.
▲Woodsfield*•†..... Monroe	MALLORY & JEFFERS.
Woodstock*•† Champaign	See Urbana.
▲Wooster*•† ..... Wayne	McCLURE & SMYSER.
Worthington*•†. Franklin	J. T. Miller.
▲Xenia*•† ..... Greene	LITTLE & SPENCER.
Yellowsprings*•†. Greene	S. W. Dakin.
▲Youngstown*•†. Mahoni'g	FRANK L. BALDWIN.
▲Zanesville*•†. Muskingum	FRANK H. SOUTHARD.

OKLAHOMA TERRITORY.

▲Alva*•† ..... Woods	T. J. WOMACK.
▲Arapaho* ..... Custer	T. S. Hunt.
Augusta* ..... Woods	See Alva.
▲Beaver* ..... Beaver	J. R. Linley.
Billings ..... Noble	See Perry.
Blackwell*•† ..... Kay	E. L. PECKHAM.
Braman* ..... Kay	See Newkirk.
▲Chandler* ..... Lincoln	A. J. MORRIS.
▲Cheyenne*† .. Roger Mills	J. W. McMurtry.
Cleveland* ..... Pawnee	H. W. WILLIAMS.
▲Cloudchief* ..... Washita	Pearl, Tallmadge & Edwards.
Cushing* ..... Payne	See Chandler.
Earlsboro*•†. Pottawato'ie	See Tecumseh.
Edmond*•†... Oklahoma	H. H. Moose.
▲El Reno*•† ..... Canadian	W. L. BAXTER.
▲Enid*•† ..... Garfield	JOHN F. CURRAN.
Garber* ..... Garfield	See Enid.
Geary* ..... Blaine	Seymour Foose.
▲Grand* ..... Day	See Taloga.
¶▲Guthrie*•† ..... Logan	COTTERAL & HORNOR.
Hennessey*•†.. Kingfisher	L. M. Gray.
Jefferson*•†..... Grant	C. M. Keiger.
Jennings* ..... Pawnee	See Pawnee.
Kildare*•† ..... Kay	See Ponca.
▲Kingfisher*•†.. Kingfisher	J. C. ROBERTS & SON.
Lexington*†... Cleveland	F. P. Moseley.
Luther* ..... Oklahoma	See Oklahoma.
▲Mangum* ..... Greer	Garrett & Thacker.
McLoud*•. Pottawatomie	J. A. Baker.
Medford*•† ..... Grant	Thomas Kearee.
Mulhall*•† ..... Logan	W. H. Matthews.
Nardin*•..... Kay	See Newkirk.
▲Newkirk*•†..... Kay	H. S. BRAUCHT.
New Ponca ..... Kay	See Newkirk.
▲Norman*•†..... Cleveland	C. W. Brewer.
North Enid*•†... Garfield	See Enid.
Oakdale* ..... Washita	See Cloudchief.
Okarche*•†..... Canadian	J. F. Crow.
▲Oklahoma*•†.. Oklahoma	McMECHAN & HARDCASTLE.
Okeene* ..... Blaine	J. C. Fisher & Co.
▲Pawhuska*†..... Osage N	T. J. Leahy.
▲Pawnee* ..... Pawnee	EDWARD L. LEMERT.
▲Perry*•†..... Noble	J. L. Pancrost.
Perkins*..... Payne	Charles A. Wallace.
Ponca*..... Kay	D. L. HUBLER.
▲Pondcreek*•† ..... Grant	A. M. MACKEY.
Ripley ..... Payne	See Cushing.
Shawnee*•† Pottawatomie	FRANK W. BOGGS.
Stillwater*..... Payne	F. C. Hunt.
Stroud* ..... Lincoln	W. G. Pardoe.
▲Taloga* ..... Dewey	G. E. Black.
▲Tecumseh*•† Pottawato'ie	FREDERICK KING.
Tonkawa* ..... Kay	See Newkirk.
▲Watonga*..... Blaine	I. H. LOOKABAUGH.
Waukomis*•†.... Garfield	S. S. Stevens.
Weatherford*..... Custer	J. C. McKnight.
Wellston*..... Lincoln	See Chandler.
▲Woodward*•†. Woodward	J. R. Dean.
Yukon*•†..... Canadian	J. M. Faris.

OREGON.

▲Albany*•† ..... Linn	J. R. WYATT.
Arlington*•†..... Gilliam	S. A. D. Gurley.
Ashland*•†..... Jackson	E. D. Biggs.
▲Astoria*•†..... Clatsop	FULTON BROS.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Athena*† ..... Umatilla	R. J. SLATER.
▲Baker City*† .....Baker	C. A. JOHNS.
Brownsville*† ..... Linn	A. A. Tussing.
▲Burns* ..... Harney	Waters & Gowan.
▲Canyon City* .....Grant	E. Hicks.
▲Condon* ..... Gilliam	S. E. McVactor.
▲Corvallis*† ..... Benton	E. E. WILSON.
Cottagegrove*† .... Lane	J. S. Medley.
▲Dallas*† ..... Polk	Butler & Townsend.
Elgin*† .....Union	N. C. McLeod.
Empire*† ..... Coos	A. E. Seaman.
▲Enterprise* ..... Wallowa	D. W. Sheahan.
▲Eugene*† ..... Lane	L. BILYEU.
Forestgrove*† Wash'gt'n	See Hillsboro.
▲Goldbeach* .....Curry	J. Huntley.
▲Grant's Pass*† Josephine	C. A. Hough.
Harney* .....Harney	See Burns.
Harrisburg*† ..... Linn	See Brownsville.
▲Heppner*† ..... Morrow	Ellis & Phelps.
▲Hillsboro*†. Washington	SMITH & BOWMAN.
Huntington*† ..... Baker	See Baker City.
Independence*† .... Polk	BUTLER, TOWNSEND & POTTER.
Island City* .....Union	See Lagrande.
▲Jacksonville*† ...Jackson	See Medford.
Joseph* ..... Wallowa	J. A. Rumble.
Junction City*† .... Lane	G. F. Shipworth.
▲Klamath Falls*†. Klamath	H. F. Murdock.
Lagrande*† ..... Union	WILLIAMS BROS.
▲Lakeview* .....Lake	C. A. COGSWELL.
Lebanon*† ..... Linn	W. M Brown.
Marshfield*† ..... Coos	J. W. Bennett.
▲McMinnville*† .. Yamhill	R. L. CONNER.
Medford*† ..... Jackson	W. I. Vawter.
Milton*† ..... Umatilla	J. E. Kirkland.
Monmouth*† ..... Polk	N. L. Butler.
▲Moro* ..... Sherman	J. B. Hosford.
Newberg*† ..... Yamhill	Clarence Butt.
Ontario*† ..... Malheur	Wm. Miller.
▲Oregon City*† Clackamas	C. D. & D. C. LATOURETTE.
▲Pendleton*† .... Umatilla	CARTER & RALEY.
▲Portland*† ..Multnomah	CAKE & CAKE. References: Wells, Fargo & Co.'s Bank, United States and Merchants National banks.
" ..... "	PAXTON, BEACH & SIMON, Attorneys for and refer to Portland Railway Co.
" ..... "	PIPES & TIFFT. Refer to Chase Nat. Bank, N. Y. City, Lon.and San. F. Bank, Ltd. of Portland, others upon application.
" ..... "	PLATT & PLATT. Attorneys for Wells, Fargo & Co.'s Bank.
" ..... "	CHARLES J. SCHNABEL. Refers to Merchants National Bank.
▲Prineville* ..... Crook	M. R. Biggs.
▲Roseburg*† ..... Douglas	A. M. CRAWFORD.
¶Salem*† ..... Marion	J. A. CARSON.
Scio*† ..... Linn	See Lebanon.
Sheridan*† ..... Yamhill	J. T. Simpson.
Silverton*† ..... Marion	F. C. DePue.
▲St. Helen*† ..... Columbia	J. A. Hall.
Sumpter* ..... Baker	Charles E. Roblin.
▲The Dalles*† ..... Wasco	HUNTINGTON & WILSON.
▲Tillamook*† ...Tillamook	Claude Thayer.
▲Toledo*† ..... Lincoln	H. Denlinger, Jr.
▲Union*† ..... Union	J. M. CARROLL.
▲Vale* ..... Malheur	R. G. Wheeler.
▲Wasco* ..... Sherman	C. J. Bright.
Weston*† ..... Umatilla	R. M. Powers.
Woodburn*† ..... Marion	E. P. Morcom.

PENNSYLVANIA.

Town and County.	Name.
Albion*† ..... Erie	See Erie.
Allegheny*† .. Allegheny	JAMES W. COLLINS.
▲Allentown*† ..... Lehigh	ERDMAN & DIEFENDERFER.
Altoona*† ..... Blair	WM. S. HAMMOND.
Ambler*† .. Montgomery	See Norristown.
Annville*† ..... Lebanon	Geo. B. Ulrich.
Apollo*† ..... Armstrong	W. J. Guthrie.
Ardmore*† .Montgomery	See Norristown.
Ashland*† ..... Schuylkill	ALFRED B. GARNER.
Athens*† ..... Bradford	H. F. Maynard.
Avondale*† ..... Chester	John J. Gheen.
Avonmore* Westmoreland	See Leechburg.
Bangor*† ..Northampton	H. Hagerman.
Beallsville*† . Washington	See Washington.
▲Beaver*† ..... Beaver	Buchanan & McConnell.
Beaverfalls*† ..... Beaver	JOHN A. ELLIOTT.
▲Bedford*† ..... Bedford	M. A. Points.
▲Bellefonte*† ..... Center	JOHN BLANCHARD.
Belle Vernon*† .. Fayette	See Uniontown.
Bellwood*† ..... Blair	George M. Meyers.
Bennett*† ..... Allegheny	See Pittsburg.
Berlin*† ..... Somerset	See Somerset.
Berwick*† ..... Columbia	J. L. Evans.
Berwyn*† ..... Chester	See West Chester.
Bethlehem*† Northa'pton	W. J. C. LOOS.
Big Run*† ..... Jefferson	H. I. Wilson.
Birdsboro*† ..... Berks	See Reading.
Blairs Mills* .Huntingdon	See Orbisonia.
Blairsville*† ..... Indiana	George S. Fisher.
▲Bloomsburg*† .Columbia	GRANT HERRING.
Blossburg*† ..... Tioga	H. B. Leach.
Boyertown*† ..... Berks	See Reading.
Braddock*† ...Allegheny	R. E. Stewart.
Bradford*† ..... McKean	D. H. JACK.
Bristol*† ..... Bucks	William & John C. Stuckert.
Brockwayville*† Jeffer'n	H. B. McCullough.
▲Brookville*† ....Jefferson	S. A. Craig.
Brownsville*† ..... Fayette	Samuel H. Smith.
Bryn Mawr*† .Montgo'ry	See Norristown.
Burgettstown*† .Washi'n	J. W. Donnan.
▲Butler*† ..... Butler	T. C. CAMPBELL.
California*† Washington	See Washington.
Cambridge Sp'gs*† .Cra'd	See Meadville.
Canonsburg*† . Washi'n	S. B. Ewing.
Canton*† ..... Bradford	J. W. Stone.
Carbondale*† Lackawa'na	J. F. REYNOLDS.
▲Carlisle*† ...Cumberland	R. M. HENDERSON.
Carnegie*† ...Allegheny	O. R. Cooke.
Carrolltown* ....Cambria	See Ebensburg.
Catasauqua*† .....Lehigh	A. A. Glick.
Catawissa*† ..... .Columbia	W. H. RHAWN.
Centerhall*† ..... Centre	Orvis, Bower & Orvis.
▲Chambersburg*† Fran'in	J. M. McDOWELL.
Charleroi*† .Washington	WM. M. BOGGS.
Chester*† ..... Delaware	W. B. BROOMALL.
Chicora*† ..... Butler	W. B. McBride.
Christiana*† ...Lancaster	See Lancaster.
▲Clarion*† ..... Clarion	WILSON & GORDON.
Claysville*† .Washington	See Washington.
▲Clearfield*† ...Clearfield	SWOOPE & PATTON.
Clintonville*† ...Venango	See Franklin.
Coalport*† .....Clearfield	See Hollidaysburg.
Coatesville*† .....Chester	W. S. Harlan.
Cochranton*† .Crawford	See Meadville.
Columbia*† .....Lancaster	WM. B GIVEN.
Conneautville*† .Crawf'd	P. C. Sheehan.
Connellsville*† ..Fayette	WM. A. DAVIDSON.
Conshohocken*† .Mon'n	H. M. Tracy.
Coraopolis*† ...Allegheny	W. T. Treadway.
Corry*† ..... Erie	C. L. Covell.
▲Coudersport*† ....Potter	LEWIS, LARRABEE & DUBOIS
Curwensville*† Clearfield	Swoope & Patton.
▲Danville*† ..... Montour	JAMES SCARLET.
Darby*† ..... Delaware	See Media.
Dawson*† ..... Fayette	See Uniontown.
Delta*† ..... York	J. Howard Manifold.
Derry Sta'n*† Westmo'nd	See Greensburg.
Dillsburg*† ..... York	John N. Logan.
Downingtown*† Chester	See West Chester.
▲Doylestown*† .....Bucks	Henry Lear.
Dubois*† ..... Clearfield	W. C. PENTZ.
Duke Center*† ....McKean	See Bradford.
Dunbar*† ..... Fayette	See Uniontown.
Duncannon*† ..... Perry	See New Bloomfield.
Duquesne*† ...Allegheny	CHAS. B. PAYNE.
Dushore*† ..... Sullivan	ALPHONSUS WALSH.
East Berlin*† ..... Adams	See Gettysburg.
East Brady*† .....Clarion	See Clarion.
East Downington*† Ches'r	See West Chester.
East Greenville*† Mon'm	See Norristown.
▲Easton*† .. Northampton	H. S. CAVANAUGH.
EastStroudsburg*† Monr'e	See Stroudsburg.
▲Ebensburg*† ....Cambria	EVANS & LEECH.
Edenburg ..... Clarion	See Clarion.
Edinboro*† ..... Erie	John Proudfit.
Eldred*† ..... McKean	P. R. Cotter.
Elizabeth*† ...Allegheny	Harry L. Christy.
Elizabethtown*† Lanca'r	I. N. S. Will.
Elkland*† ..... Tioga	F. D. Seiph.
Elk Lick*† ..... Somerset	See Somerset.
Elwood City*† Lawrence	H. N. Marshall.
▲Emlenton*† .....Venango	A. E. Middleton.
Emporium*† ....Cameron	Johnson & McNarney.
Ephrata*† .....Lancaster	A. J. Everly.
▲Erie*† ..... Erie	ALLEN & ROSENZWEIG.
" "	S. A. DAVENPORT.
Evans City*† ..... Butler	See Butler.
Everett*† ..... Bedford	Howard Cessna.
Fayette City*† ...Fayette	See Uniontown.
Ford City*† ...Armstrong	D. B. Heiner.
Forest City*† Susque'nna	James McKinney.
Foxburg*† ..... Clarion	See Clarion.
Fox Chase*† .Philadelphia	See Philadelphia.
▲Franklin*† ..... Venango	B. H. OSBORN.
Freedom*† ..... Beaver	See Beaver.
Freeland*† ..... Luzerne	J. M. Carr.
Freeport*† ...Armstrong	G. M. Hill.
Galeton*† ..... Potter	Nelson L. Allen.
Gap*† ..... Lancaster	James M. Walker.
▲Gettysburg*† .....Adams	W. McSHERRY, JR.
Girard*† ..... Erie	C. J. Hinds.
Girardville*† .Schuylkill	See Ashland.
Glen Campbell*† Indiana	See Indiana.
Glen Rock*† ..... York	See York.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ▪Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Greencastle*†..Franklin	See Waynesboro.
▲Greensburg*†Westmor'd	WILLIAMS, SLOAN & GRIFFITH.
Greenville*†.....Mercer	H. L. Keck.
Grove City*†.....Mercer	H. K. Daugherty.
Halifax*†.....Dauphin	See Harrisburg.
Hamburg*†.....Berks	J. E. Miller.
Hanover*†.....York	C. E. EHREHART.
¶▲Harrisburg*†..Dauphin	JOHN E. FOX. Refers to Harrisburg National Bank.
Hastings*†..... Cambria	See Ebensburg.
Hatboro*†..Montgomery	See Lansdale.
Hawley*†.....Wayne	LAWRENCE M. ATKINSON.
Hazleton*†.....Luzerne	PHILIP V. WEAVER.
▲Hollidaysburg*†.....Blair	ROBERT W. SMITH.
Homestead*†. Allegheny	C. W. Ashley.
▲Honesdale*†.....Wayne	E. C. Mumford.
Honeybrook*†..Chester	Charles E. Griffith.
Houtzdale*†...Clearfield	Henry Boulton.
Hughesville*†.Lycoming	William E. Crawford.
Hummelstown*†.Da'pl'n	F. J. Schaffner.
▲Huntingdon*†. Hunt'don	W. J. FORBES.
Hyndman*†.....Bedford	See Bedford
▲Indiana*†.....Indiana	THOMAS SUTTON.
Irwin*†...Westmoreland	See Jeannette.
Jamestown*†.....Mercer	See Greenville.
Jeannette*†.W'moreland	J. F. McNaul.
Jenkintown*†M'tgomery	Frank S. Gentry.
JerseyShore*†.Lycoming	A. F. Martin.
Johnsonburg*†.....Elk	A. W. Morningstar.
Johnstown*†....Cambria	E. G. KERR.
Jonestown*†.....Lebanon	See Lebanon.
Kane*†.....McKean	A. P. Huey.
KennettSquare*†Chester	See West Chester.
Kingston*†.....Luzerne	B. W. Davis.
Kinzua*†.....Warren	See Warren.
▲Kittanning*†..Armstrong	NEALE & PAINTER.
Knox*†.....Clarion	See Clarion.
Knoxville*†.....Tioga	Henry A. Ashton.
Kutztown*†.....Berks	James H. Mart.
▲Lancaster*†.. Lancaster	ADAM J. EBERLY.
Langhorne*†.....Bucks	J. B. Slackhouse.
Lansdale*†.Montgomery	A. R. Place.
Lansford*†.....Carbon	See Tamaqua.
▲Laporte*†.....Sullivan	E. J. Mullen.
Latrobe*†Westmoreland	F. Hargrave.
▲Lebanon*†.....Lebanon	H. C. SHIRK.
Leechburg*†.Armstrong	Thomas J. Van Giesen.
Lehighton*†.....Carbon	T. A. Snyder.
▲Lewisburg*†.....Union	ALFRED HAYES.
▲Lewistown*†.....Mifflin	Elder & Son.
Ligonier*†Westmorel'nd	See Greensburg.
Lincoln*.....Lancaster	See Lancaster.
Linesville*†.....Crawford	See Meadville.
Lititz*†.....Lancaster	See Manheim.
Littlestown*†.....Adams	H. C. Hinkle.
▲Lock Haven*†...Clinton	CHARLES CORSS.
Lykens*†.....Dauphin	See Millersburg.
Mahanoy City*†. Sc'ylkill	J. J. BROWN.
Mahoningtown*†.L'rn'ce	A. L. Hogeen.
Malvern*†.....Chester	See West Chester.
Manheim*†.....Lancaster	J. B. Stroh.
Mansfield*†.....Tioga	F. W. Clark.
Marietta*†.....Lancaster	D. B. Case.
Martinsburg*†.....Blair	S. B. Sysinger.
▲Mauchchunk*†.....Carbon	FREDERICK BERTOLETTE.
▲McConnellsburg*†.Fulton	M. R. Shallenber.
McDonald*†Washington	Harry J. Nesbit.
McKeesport*†Allegheny	W. A. APPLEGATE.
McKees Rocks*†.Alleg'y	See Allegheny.
McVeytown*.....Mifflin	See Lewistown.
▲Meadville*†.....Crawford	E. W. McARTHUR.
Mechanicsburg*†C'm'l'd	H. H. Mercer.
▲Media*†.....Delaware	G. E. L. Darlington.
▲Mercer*†.....Mercer	W. H. Cochran.
Mercersburg*†.Franklin	See Chambersburg.
Meshoppen*†.. Wyoming	See Tunkhannock.
Meyersdale*†..Somerset	W. N. Koontz.
▲Middleburg*†.....Snyder	F. E. Bower.
Middletown*†..Dauphin	A. E. BRANDT.
Mifflinburg*†.....Union	J. A. Beard.
▲Mifflintown*†.....Juniata	WILBERFORCE SCHWEYER.
▲Milford*†.....Pike	See Sunbury.
Millersburg*†....Dauphin	S. S. Bowman.
Millerstown†.....Butler	See Butler.
Millheim*.....Center	See Bellefonte.
Millvale.....Allegheny	See Pittsburg.
Milton*†.Northumb'land	C. G. VORIS.
Minersville*†.Schuylkill	H. B. Bartholomew.
Monongahela*†...Wash'n	THOMAS H. BAIRD.
▲Montrose*†Susquehanna	H. A. Denney.
Mt.Carmel*†Nor'mberl'd	V. AUTEN.
Mt. Jewett*†.....McKean	H. S. Rogers.
Mount Joy*†..Lancaster	F. A. Ricker.
Mt.Pleasant*†Westm'l'd	N. A. CORT.
Mount Union*†H'nt'gd'n	See Huntingdon.
Mountville*†...Lancaster	See Columbia.
Muncy*†.....Lycoming	R. K. Reeder.
Myerstown*†.....Lebanon	See Lebanon.
Nanticoke*†.....Luzerne	JAMES M. FRITZ.

Town and County.	Name.
Nazareth*•.Northampton	Calvin T. Smith.
New Bethlehem*†.Clar'n	D. M. Geist.
▲New Bloomfield*†.Perry	J. W. Shull.
New Brighton*†..Beaver	Harry Calhoon.
▲New Castle*†..Lawrence	J. NORMAN MARTIN.
New Holland*†Lancast'r	A. W. Snader.
NewKensing'n*†W'st'm'd	See Allegheny.
New Oxford*†....Adams	See Hanover.
Newport*†.....Perry	James M. Sharon.
Newtown*†.....Bucks	George A. Jenks.
Newville*†..Cumberland	H. W. McCrea.
NewWilmingt'n*•Law'nce	D. F. McCready.
Norristo'n*†M'ntgomery	E. L. HALLMAN.
▲Northeast*†.....Erie	D. R. Cushman.
North Wales*†M'ntgo'ry	See Norristown.
Oil City*†.....Venango	ASH, SPEER & McSWEENEY.
Orbisonia*†.Huntingdon	J. M. Steese.
Orwigsburg*†.Schuylkill	See Schuylkill Haven.
Osceola*•.....Tioga	Charles Tubbs.
Osceola Mills*†Clearfield	See Houtzdale.
Oxford*†.....Chester	W. T. Fulton.
Palmyra*†.....Lebanon	See Lebanon.
Parkers L'd'g*† Armst'ng	Isaac Miller.
Parkesburg*†....Chester	A. T. Parke.
Parnassus*†Westmorel'd	John M. Kennedy.
Patton*†.....Cambria	R. Somerville.
PenArgyl*†Northampt'n	N. D. Chase.
Pennsburg*†..Montgo'ry	Jacob B. Hellegass.
Perryopolis*†..... Fayette	See Fayette City.
▲Philadelphia*†.....Phila.	A. J. & L. J. BAMBERGER, 606 Chestnut Street. Refer to John Wanamaker, City Trust Co. and Market St. National Bank.
" ..... "	JOSEPH S. CLARK, 710 Bullitt Bldg. References: Fourth Street National Bank, First National Bank, and R. W. Clark & Co., bankers.
" ..... "	BERNARD GILPIN, 717 Walnut Street. References: National Bank of Commerce and Union National Bank of Philadelphia.
" ..... "	CARR & FRANCISCUS, Provident Bldg. References: National Wall Paper Co., N. Y.; Provident Life & Tr. Co., and Supplee Hdw. Co., Phila.
" ..... "	FREDERICK J. SHOYER, Girard Building. Attorney for Prudential Insurance Co. Refers to Girard Trust Co.
" ..... "	FRANCIS TRACY TOBIN, 906 Walnut Street. Refers to Richard C. Winship, Esq., trust officer, Guarantee Trust & Safe Deposit Co., Philadelphia.
Philipsburg*†.....Centre	George W. Zeigler.
Phœnixville*†.....Chester	H. H. GILKYSON.
Pinegrove*†...Schuylkill	F. V. Filbert.
▲Pittsburg*†...Allegheny	MARSHALL BROWN, 435 Fourth Ave Refers to Anchor Savings Bank and Fidelity Title & Trust Co.
" ..... "	CHANTLER, McGILL & CUNNINGHAM, Park Bldg. Attorneys for Second National Bank of Pittsburg and German National Bank of Allegheny.
" ..... "	McCREADY & MOORE, Carnegie Bldg. Refer to Pittsburg National Bank of Commerce.
" ..... "	MAGNUS PFLAUM, Bakewell Law Bldg. Commercial and corporation law. Refers to Iron City National Bank.
" ..... "	WAY, WALKER & MORRIS, 1526-30 Park Bldg. Commercial law. Reference: Carter, Hughes & Dwight, New York.
Pittston*†.....Luzerne	S. M. PARKE.
Plymouth*†.....Luzerne	D. L. & J. Q. Creveling.
Port Allegany*†.McKe'n	S. W. SMITH.
Portersville*†.....Butler	See Butler.
Port Royal*†.....Juniata	See Mifflintown.
Pottstown*†M'ntgomery	J. H. Maxwell.
▲Pottsville*†...Schuylkill	H. B. BARTHOLOMEW.
Prospect*†.....Butler	See Butler.
Punxsutawney*†..Jef'n	JACOB L. FISHER.
Quakertown*†.....Bucks	John V. Ommeron.
Quarryville*†..Lancaster	See Lancaster.
▲Reading*†.....Berks	HENRY A. MUHLENBERG. General law practice, collections. Refers to Farmers National Bank.
Redlion*†.....York	See York.
Reedsville*†.....Mifflin	A. Reed Hayes.
Renovo*†.....Clinton	Brown & Rogers.
Reynoldsville*†.Jefferson	M. M. Davis.
▲Ridgway*†.....Elk	H. A. HALL.
Rimersburg*†.....Clarion	See Bethlehem.
Rochester*†.....Beaver	M. F. MECKLEM.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Royersford*•† M'tgomery	See Lansdale.
Saegerstown*•† Crawford	See Meadville.
Saltsburg*•† .....Indiana	See Blairsville.
Sandylake*•†.....Mercer	J. H. Robb.
Sayre*•†.....Bradford	Stewart & Stephens.
Schuylkill Haven*•†Sc'k'l	J. A. Moecker.
Schwenkville*•† .Montg'y	See Norristown.
Scottdale*•† Westmorel'd	William L. Ulery.
▲Scranton*•† .Lackawanna	THOMAS F. WELLS. Refers to Third National, and Dime Deposit & Discount Bank.
" ..... "	WILLARD, WARREN & KNAPP. Attorneys for County Savings Bank & Trust Co. Refers to any Bank in Scranton.
Selinsgrove*•† ....Snyder	Charles Hower.
Sellersville*•† .....Bucks	E. E. Althouse.
Sewickley*•†...Allegheny	O S. Richardson.
Shamokin*•†.North'mb'd	SAMUEL HECKERT.
Sharon*•†. ..... Mercer	A. W. Williams.
Sharpsburg*•† .Allegheny	Thomas J. Ford.
Sharpsville*•†.....Mercer	James A. Pierce.
Shenandoah*•†.. Sch'y'lk'l	M. M. BURKE.
Shippensburg*•†...Cu'b'd	E. J. McCune.
Shrewsbury*† ..... York	W. G. Allen.
Siegfried*•†Northampton	See Catasaqua.
Slatington*•† ..... Lehigh	D. D. Roper.
Slipperyrock*.....Butler	See Butler.
▲Smethport*•†.....McKean	GARTON & RICHMOND.
▲Somerset*•†.....Somerset	KOOSER & KOOSER.
Souderton*•† Montgom'y	Henry M. Brownback.
S.Bethlehem*•†..No'h'p'n	J. D. BRODHEAD.
Spartansburg*•†. Cra'fo'd	See Titusville.
Springboro*•†.. Crawford	See Conneautville.
Spring City*•†....Chester	Charles S. Wagoner.
Steelton*•†..... Dauphin	F. B. Wickersham.
Stewartstown*•†.....York	W. B. Gemmill.
St. Mary's*•†.....Elk	E. J. Wimmer.
St. Petersburg*•†.Clarion	See Clarion.
Strasburg*..... Lancaster	See Lancaster.
▲Stroudsburg*•†...Monroe	STAPLES & ERDMAN.
Sugargrove*..... Warren	J. C. Hamilton.
▲Sunbury*•† Northumb'l'd	CHARLES B. WITMER.
Susquehanna*•†. Susq'h'a	JOHN D. MILLER.
Tamaqua*•†....Schuylkill	H. B. GRAEFF.
Tarentum*•†....Allegheny	Kennedy & Smith.
Tidioute*•†.....Warren	See Warren.
▲Tionesta*•†..... Forest	S. D. Irwin.
Titusville*•†....Crawford	SAMUEL GRUMBINE.
▲Towanda*•†.....Bradford	WILLIAM LITTLE.
Townville*.....Crawford	See Titusville.
Tremont*•†.... Schuylkill	R. S. BASHORE.
Troy*•†..... Bradford	Ray Gustin.
▲Tunkhannock*•† Wyom'g	James W. Pratt.
Turtlecreek*•†.Allegheny	Homer L. Castle.
Tyrone*•†..... Blair	STEVENS, OWENS & PASCOE.
Ulysses*•..... Potter	A. S. Burt.
Union City*•†.....Erie	Sproul & Morrow.
▲Uniontown*•†.....Fayette	D. M. HERTZOG.
Vandergrift*•†Westmorl'd	James S. Whitworth.
Verona*•†.....Allegheny	See Allegheny.
▲Warren*•†..... Warren	HINCKLEY & RICE.
▲Washington*•† Washi'g'n	JOHN H. MURDOCK.
Waterford*†..... Erie	J. A. Bolard.
Watsontown*•†.North'l'd	W. F Shay.
Wayne*•† ..... Delaware	Christopher Fallon.
Waynesboro*•†. Franklin	J. R. RUTHRAUFF.
▲Waynesburg*•†.... Greene	R. F Downey.
▲Wellsboro*•†..... Tioga	F. E. Watrous.
▲West Chester*•†..Chester	A. P. REID.
Westfield*•†..... Tioga	D. W. Baldwin.
West Grove*•†.....Chester	G. B. Johnson.
West Newton*•† West'l'd	See Greensburg.
Whitehaven*•†...Luzerne	G. L. Halsey.
Wilcox*•†.....Elk	See Ridgway.
▲Wilkes-Barre*•†. Luzerne	JOSEPH MOORE.
Wilkinsburg*•†Allegheny	W. P. Carter.
Williamsburg*•†.... Blair	See Hollidaysburg.
▲Williamsport*•† Lwcom'g	WM. RUSSELL DEEMER.
Wilmerding*•† Allegheny	George W. Herriott.
Windber*•†.....Somerset	See Somerset.
Wrightsville*•†..... York	See Columbia.
Wyalusing*•†....Bradford	E. A. Strong.
Yardley*•†..... Bucks	See Doylestown.
▲York*•†..... York	GEORGE W. HEIGES.
Youngsville*•†... Warren	G. A. Jackson.
Zelienople*•..... Butler	See Butler.

RHODE ISLAND.

Town and County.	Name.
Anthony•†.....Kent	Eugene F. Waner.
Ashaway*....Washington	See Westerly.
▲Bristol*•†.....Bristol	Samuel Norris, Jr.
Centerville*•†..... Kent	See Providence.
Central Falls*•†.....Prov.	See Providence.
Coventry*•†..... Kent	See Anthony.
Cranston*•†... Providence	See Providence.
▲East Greenwich*•†.. Kent	CHARLES J. ARMS.
Greenville*...Providence	See Providence.
Hope Valley*†. Washing'n	See Westerly.
▲Kingston*•†. Washington	See Westerly.
Narragansett Pier*•† Wash	See Wakefield.
¶▲Newport*•†....Newport	W. P. SHEFFIELD, JR.
North Scituate*.....Prov.	See Providence.
Olneyville*†.. Providence	N. W. Littlefield.
Pascoag*•†... Providence	Edward F. Lovejoy.
Pawtucket*•† Providence	JOHN J. FITZGERALD.
Phenix*•.....Kent	See Anthony.
¶▲Providence*•† Provide'e	JOHN T. BLODGETT, 17 Custom House St. Refers to First and Roger Williams Nat. banks.
" ..... "	FRANK H. JACKSON, 49 Westminster St. Refers to Industrial Trust Co., Providence, and Hubbell Publishing Co., New York.
Slatersville*.. Providence	See Woonsocket.
Wakefield*•† Washington	F. C. Olney.
Warren*•†.....Bristol	JOHN R. CONLEY.
Warwick*•..... Kent	See East Greenwich.
Westerly*•†..Washington	JOSEPH C. MOORE.
Wickford*•†. Washington	See Westerly.
Woonsocket*•† Provide'e	WILLIAM G. RICH. Refers to Woonsocket National Bank.

SOUTH CAROLINA.

Town and County.	Name.
▲Abbeville*•†....Abbeville	PARKER & GREENE.
▲Aiken*•†.....Aiken	G. W. Groft.
Allendale*•†.... Barnwell	See Denmark.
▲Anderson*•†....Anderson	TRIBBLE & PRINCE.
▲Bamberg*•†..... Bamberg	John R. Bellenger.
▲Barnwell*•†..... Barnwell	R. A. Ellis.
Batesburg*•†.. Lexington	See Edgefield.
▲Beaufort*•†..... Beaufort	W. J. VERDIER.
Belton*•†.....Anderson	See Greenville.
▲Bennettsville*•† Marlboro	T. W. Boucher.
Blackburg*•†... Cherokee	E. A. Trescot.
Blackville*•†.... Barnwell	See Denmark.
Branchville*•†Orangeb'rg	W. H. Reedish.
▲Camden*•† .....Kershaw	C. L. Winkler.
▲Charleston*•†. Charleston	MORDECAI & GADSDEN. Counsel State Savings Bank; Attorneys in South Carolina for Postal Telegraph Cable Company; Plant System of Railways; Armour & Co., Chicago. Refer to president or cashier of any bank in Charleston; National Park Bank, of New York, and Standard Oil Co., Baltimore.
Cheraw*•†....Chesterfield	Stevenson & Matheson.
▲Chester*•†..... Chester	HENRY & McLURE.
▲Chesterfield*. Chesterfield	E. J. Kennedy.
Clinton*•†..... Laurens	See Laurens.
Clio*•† .....Marlboro	T. W. Boucher.
¶▲Columbia*•†... Richland	WM. H. LYLES. Solicitor for the Bank of Columbia, S. C.
▲Conway*•†.....Horry	R. B. Scarborough.
▲Darlington*•†..Darlington	T. H. SPAIN.
Denmark*•†..... Bamberg	S. G. Maryfield.
Dillon*•†..... Marion	Sellens & Sellens.
Easley*•†..... Pickens	See Pickens.
▲Edgefield*•†.... Edgefield	A. S. TOMPKINS.
Fingerville.. Spartanburg	See Spartanburg.
▲Florence*•†..... Florence	P. A. WILCOX.
Fort Mill*•†..... York	See Rockhill.
▲Gaffney*•†..... Cherokee	Wallace & Otts.
▲Gergetown*•†Georget'wn	Walter Hazard.
▲Greenville*•†.. Greenville	ISAAC M. BRYAN.
▲Greenwood*•† Greenwo'd	SHEPPARDS & GRIER
▲Hampton*•†.... Hampton	James W. Moore.
Heath Springs*Lancaster	See Lancaster.
Johnston*•† .... Edgefield	See Edgefield.
Kershaw*•†... Lancaster	E. D. Blakeney.
▲Kingstree*•†.Williamsb'g	T. M. Gilland.
▲Lancaster*•†... Lancaster	ERNEST MOORE.
▲Laurens*•†..... Laurens	W. H. MARTIN.
▲Lexington*•†.. Lexington	Efird & Dorcher.
▲Manning*•†.... Clarendon	W. C. Davis.
▲Marion*•†..... Marion	C. A. WOODS.
McColl*•†..... Marlboro	See Bennettsville.
▲Monks Corner*•†Berkeley	See Charleston.
Mullins*•†..... Marion	See Marion.
▲Newberry*•†... Newberry	J. Y. CULBREATH.
Newry* .....Oconee	See Walhalla.
▲Orangeburg*•† Orangeb'g	JAMES F. IZLAR.
Pelzer*•†..... Anderson	See Greenville.
Pendleton*•†... Anderson	R. W. Simpson.
▲Pickens*.....Pickens	Julius E. Boggs.
Prosperity*•†.. Newberry	See Newberry.
Ridgeway*•†.....Fairfield	R. A. Means.
Rock Hill*•†..... York	WITHERSPOON & SPENCERS.
▲Saluda*..... Saluda	Ramage & Gregory.
Seneca*•†..... Oconee	See Walhalla.
▲Spartanburg*•† Sp'rtanb'g	BOMAR & SIMPSON.
▲St. George*...Dorchester	J. Otey Reed.
St.Matthews*•†Orangeb'g	See Orangeburg.
Summerville*•† Dorch'ter	H. A. M. Smith.

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Town and County.	Name.
▲Sumter*•† ..... Sumter	LEE & MOISE.
Timmonsville*•†Florence	See Florence.
▲Union*•† ..... Union	HYDRICK & SAWYER.
Varnville*•† .... Hampton	J. W. Moore.
▲Walhalla*•† ..... Oconee	R. A. Thompson.
▲Walterboro*•† .. Colleton	Griffin & Padgett.
Westminster*•† ... Oconee	See Walhalla.
Williamston*•† Anderson	See Greenville.
▲Winnsboro*•† ... Fairfield	J. E. McDONALD.
▲Yorkville*•† ..... York	WITHERSPOON & SPENCERS.

SOUTH DAKOTA.

Town and County.	Name.
▲Aberdeen*•† ..... Brown	E. T TAUBMAN.
Alcester*•† ..... Union	See Elk Point.
▲Alexandria*•† .... Hanson	E. E. Wagner.
Alpena*•† ..... Jerauld	L. N. Loomis.
Andover*•† ..... Day	See Webster.
Arlington*•† .. Kingsbury	E. W. Smith.
▲Armour*•† ..... Douglas	JOHN T. MATHEWS.
Artesian*•† ..... Sanborn	See Woonsocket.
Aurora*•† ..... Brookings	See Brookings.
▲Bangor* ..... Walworth	W. R. Green.
▲Bellefourche*•† ..... Butte	T. W. La Fleiche.
Beresford*•† ..... Union	CHARLES W WOLBERT.
Bigstone*•† ..... Grant	F. F. Moore.
Bijou Hills* ..... Brule	S. E. Wilson.
Blunt*•† ..... Hughes	See Pierre.
Bowdle*•† ..... Edmunds	A. F. Le Claire.
Bradley*•† ..... Clark	See Clark.
Bridgewater*•† .. McCook	E. L. Abel.
Bristol*•† ..... Day	See Webster.
▲Britton*•† ..... Marshall	Byron Abbott.
▲Brookings*•† .. Brookings	CHEEVER & HALL.
Bryant*•† ..... Hamlin	L. W. Stoeckel.
Canastota* ..... McCook	See Salem.
Canova*•† ..... Miner	See Howard.
▲Canton*•† ..... Lincoln	HUNDSON & FORREST.
Carthage*•† ..... Miner	See Howard.
Castalia* .... Charles Mix	See Edgerton.
▲Castlewood*•† .. Hamlin	Ezra Adams.
Centerville*•† ..... Turner	KUNKLE & KUNKLE.
▲Chamberlain*•† ..... Brule	James Brown.
▲Clark*•† ..... Clark	C. G. SHERWOOD.
▲Clearlake*•† ..... Deuel	T. J. LAW.
Colman*•† ..... Moody	See Dell Rapids.
Columbia*•† ..... Brown	I. Hausberger.
Conde*•† ..... Spink	David Robertson.
Custer*•† ..... Custer	E. L. Grantham.
▲Davis*•† ..... Turner	See Parker.
▲Deadwood*•† .. Lawrence	MARTIN & MASON.
Dell Rapids*•† Minnehaha	R. W. Hobart.
Desmet*•† ..... Kingsbury	E. S. Johnson.
Doland*•† ..... Spink	Korns & Clark.
Edgemont*•† .. Fall River	T. F. McConville.
Edgerton* .... Charles Mix	C. W. Pratt.
Egan*•† ..... Moody	See Flandreau.
Elk Point*•† ..... Union	H. M. Wallace.
Elkton*•† ..... Brookings	Alexander & Hooker.
Emery*•† ..... Hanson	See Alexandria.
Erwin*•† ..... Kingsbury	A. W. Stone.
Estelline*•† ..... Hamlin	M. S. Liebenstein.
Eureka*•† .... McPherson	James M. Brown.
▲Fairfax* ..... Gregory	E. M. Starcher.
Fairview*•† ..... Lincoln	See Canton.
▲Faulkton*•† ..... Faulk	Frank Turner.
▲Flandreau*•† ..... Moody	GEORGE RICE.
▲Fort Pierre*•† ..... Stanley	Homer & Stewart.
Frankfort*•† ..... Spink	See Redfield.
Frederick*•† ..... Brown	J. C. Simmons.
Freeman*•† .. Hutchinson	See Menno.
▲Gannvalley* ..... Buffalo	H. B. Farren.
Garretson*•† .. Minnehaha	Orr & Rodabaugh.
Gary*•† ..... Deuel	Ashley L. Houghton.
▲Gettysburg*•† ..... Potter	F. B. PATTERSON.
Groton*•† ..... Brown	F. E. Campbell.
Harrison* ..... Douglas	See Armour.
Hartford*•† ... Minnehaha	See Sioux Falls.
Hecla*•† ..... Brown	See Aberdeen.
Hetland*•† ..... Kingsbury	F. W. McGinness.
▲Highmore*•† ..... Hyde	F. M. Barnes.
Hill City*•† ... Pennington	E. P. Williams.
Hitchcock*•† ..... Beadle	E. Wilson.
▲Hot Springs*•† Fall River	LOOMIS S. CULL.
▲Howard*•† ..... Miner	Farmer & Farmer.
Hudson*•† ..... Lincoln	A. R. Jamison.
Hurley*•† ..... Turner	John W. Edmunds.
▲Huron*•† ..... Beadle	PYLE & TAYLOR.
▲Ipswich*•† ..... Edmunds	C. H Barron.
Irene*•† ..... Clay	See Yankton.
Iroquois*•† ... Kingsbury	C. G. Swafford.
Jefferson*•† ..... Union	See Elkpoint.
Keystone* ... Pennington	See Hill City.
Kimball*•† ..... Brule	J. B. Long.
Lake Preston*•† Kingsb'y	A. R. Abel.
Langford*•† ..... Marshall	See Britton.
Lead*•† ..... Lawrence	G. B. Thompson.
Lennox*•† ..... Lincoln	See Canton.
▲Leola* ..... McPherson	See Eureka.
Leaterville*•† ... Yankton	A. S. Dunning.
▲Madison*•† ..... Lake	J. H. Williamson.
Mellette*•† ..... Spink	W. F. CORRIGAN.
Menno*•† .... Hutchinson	W. Dimock.
▲Milibank*•† ..... Grant	GEORGE S. RIX.
▲Miller*•† ..... Hand	Pusey & Baldwin.
▲Mitchell*•† ..... Davison	H. C. PRESTON.
Montrose*•† ..... McCook	M. A. Butterfield.
▲Mound City* .... Campbell	A. Sutherland.
Mount Vernon*•†Davison	See Mitchell.
▲Oacoma* ..... Lyman	J. G. Bartine.
Oldham*•† ..... Kingsbury	See Desmet.
▲Olivet* ..... Hutchinson	M. T. Halphide.
▲Onida* ..... Sully	J. H. Gropengieser.
▲Parker*•† ..... Turner	B. H. Hurd.
Parkston*•† .. Hutchinson	John G. Hawley.
Pierpoint*•† ..... Day	See Webster.
¶▲Pierre*•† ..... Hughes	ESTES & LAMBERT.
▲Plankinton*•† ..... Aurora	S. H. Bakewell.
Pukwana*•† ..... Brule	See Chamberlain.
▲Rapid City*•† .Pennington	WOOD & BUELL.
▲Redfield*•† ..... Spink	STERLING & MORRIS.
Revillo*•† ..... Grant	H. E. Jones.
▲Salem*•† ..... McCook	E. H. Wilson.
Scotland*•† .. Bon Homme	F. D. Wicks.
▲Sioux Falls*•† Minnehaha	BAILEY & VOORHEES. Attorneys for Sioux Falls National Bank, W. U. Telegraph Co., Illinois Central R. R. Co., the Burlington, Cedar Rapids & Northern Ry. Co., and R. G. Dun & Co.
Sisseton*•† ..... Roberts	R. O. Pearson.
Spearfish*•† .... Lawrence	R. F. Crawford.
Spencer*•† ..... McCook	See Salem.
Springfield*•† Bonhomme	Wilcox & Clermont.
▲Sturgis*•† ..... Meade	CHARLES C. POLK.
Summit*•† ..... Roberts	See Wilmot.
Toronto*•† ..... Deuel	See Clear Lake.
Tripp*•† ... Hutchinson	See Armour.
▲Tyndall*•† ... Bonhomme	W. T. Williams.
Valley Springs*•† Minn'ha	See Sioux Falls.
Verdon*•† ..... Brown	See Groton.
▲Vermilion*•† ..... Clay	J. A. COPELAND.
Viborg*•† ..... Turner	See Parker.
Vienna*•† ..... Clark	See Clark.
Volga*•† ..... Brookings	A. S. Mitchell.
Wakonda*•† ..... Clay	See Centerville.
Warner*•† ..... Brown	See Aberdeen.
▲Watertown*•† .Codington	A. SHERIN.
Waubay*•† ..... Day	See Webster.
▲Webster*•† ..... Day	E. W. TAYLOR.
Wessington*•† ..... Beadle	F. M. Simmons.
▲Wessington Sp'gs*. Jer'ld	J. R. Francis.
▲Wheeler* .... Charles Mix	D. P. Lamb.
White*•† ..... Brookings	Charles H. Farrell.
WhiteLake*•† ..... Aurora	A. H. Henneous.
Whiterock*•† ..... Roberts	See Sisseton.
Whitewood*•† .. Lawrence	See Deadwood.
Willowlake*•† ..... Clark	See Clark.
▲Wilmot*•† ..... Roberts	HOWARD BABCOCK.
Wolsey*•† ..... Beadle	Chenoweth Bros.
▲Woonsocket*•† .. Sanborn	J. T. Kean.
Worthing*•† ..... Lincoln	See Canton.
▲Yankton*•† ..... Yankton	FRENCH & ORVIS.

TENNESSEE.

Town and County.	Name.
▲Alamo* ..... Crockett	Isaac K. Revelle.
Alexandria* ..... DeKalb	Dan Williams.
▲Altamont ..... Grundy	See Tracy City.
▲Ashland City* .. Cheatham	J. J. Lenox.
▲Athens*•† ..... McMinn	BURKETT & MANSFIELD.
Bellbuckle*•† ..... Bedford	W. B. Bates.
Bells*•† ..... Crockett	Eugene Casey.
▲Benton* ..... Polk	B. B. C. Witt.
▲Blountville* ..... Sullivan	H. H. Smith.
▲Bolivar*•† ..... Hardeman	Wood & McNeal.
Bristol*•† ..... Sullivan	CURTIN & HAYNES.
▲Brownsville*•† . Haywood	J. W. E. MOORE.
▲Byrdstown* ..... Pickett	W. J. Chilton.
▲Camden*•† ..... Benton	S. L. Peeler.
▲Carthage*•. ..... Smith	J. M. Fisher.
▲Celina* ..... Clay	M. C. Sidwell.
Centerville*•† ... Hickman	CLAGETT & FLOWERS.
▲Charlotte* ..... Dickson	Morris & Cook.
▲Chattanooga*•† . Hamilton	CASE & CASE. Refer to John D. Archbold, of Standard Oil Co., New York City, and James N. Gamble, of Proctor & Gamble, Cincinnati.
" ..... "	COOKE, SWANEY & COOKE. Attorneys for Southern Ry. Co., M. & C. R. R. Co. Refer to First and Third National banks of Chattanooga.
" ..... "	SYDNEY B. WRIGHT. Refers to First National Bank.
▲Clarksville*•† .... Montg'y	LEECH & SAVAGE.
▲Cleveland*•† ..... Bradley	J. C Ramsey.

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Town and County.	Name.
Clifton* ..... Wayne	See Waynesboro.
▲Clinton*† ..... Anderson	J. A. Fowler.
Coalcreek*† .. Anderson	See Clinton.
Collierville*† ..... Shelby	See Memphis.
▲Columbia*† ..... Maury	J. C. VOORHIES
▲Cookeville*• ..... Putnam	A. Algood.
▲Covington*•† ..... Tipton	C. B. Simonton.
▲Crossville* ... Cumberland	Robinson, Smith & Lansden.
Cumberl'd Gap*† Claib'ne	J. H. S. Morison.
▲Dandridge*† .... Jefferson	Eugene Holtzinger.
▲Dayton*† ..... Rhea	B. G. McKENZIE.
▲Decatur* ..... Meigs	J. W. Lillard.
▲Decaturville* .... Decatur	J. A. England.
Decherd*† ..... Franklin	See Winchester.
Dickson*† ..... Dickson	W. E. Cullum.
▲Dover* ..... Stewart	J. W. Stout.
▲Dresden*† ..... Weakley	T. K. Reynolds.
▲Dunlap*† ..... Sequatchie	Stewart & Stewart.
Dyer*† ..... Gibson	See Trenton.
▲Dyersburg*† ..... Dyer	LATTA & LATTA.
▲Elizabethton*† ..... Carter	TIPTON & MILLER.
▲Erin*† ..... Houston	Dunbar & Hobbs.
▲Erwin* ..... Unicoi	See Johnson City.
▲Fayetteville*† ... Lincoln	W. B. LAMB.
▲Franklin*† ... Williamson	HEARN, McCORKLE & LANE.
▲Gainesboro* ..... Jackson	J. T. & O. H. Anderson.
▲Gallatin*† ..... Sumner	B. D. BELL.
Goodlettsville*† Davidson	Pardue & Bass.
Gordonsville*• ..... Smith	E. M. McDonald.
▲Greeneville*† .... Greene	Shoun & Susong.
Greenfield*† ... Weakley	J. C James.
Halls*• ..... Lauderdale	See Dyersburg.
Harriman*† ..... Roane	S. C. BROWN.
▲Hartsville* ..... Trousdale	J. E. Foust, Jr.
▲Henderson*† ... Chester	T. F. Stubblefield.
Humboldt*† ..... Gibson	J. A. Collingsworth.
▲Huntingdon*† ..... Carroll	Allbritten & Maddox.
▲Huntsville* ..... Scott	J. F. Baker.
▲Jacksboro* ..... Campbell	W. R. Peters.
▲Jackson*† ..... Madison	HAYNES & GILMORE.
▲Jamestown* ..... Fentress	CONATSER & CASE.
▲Jasper*† ..... Marion	Spears & Roberson.
Jellico*† ..... Campbell	H. M. Goins.
JohnsonCity*† . Washin'n	JAMES W. CRUMLEY.
▲Jonesboro*† Washington	Newton Stocker.
Kenton*† ..... Obion	J. L. Fry.
▲Kingston* ..... Roane	YOUNG & BREAZEALE.
▲Knoxville*† ..... Knox	CORNICK & CORNICK. Refer to East Tennessee National Bank, City National Bank, and Union Bank.
" ..... "	GREEN & SHIELDS. Attorneys for City National Bank.
" ..... "	LUCKY, SANFORD & FOWLER. Attorneys for East Tennessee National Bank. Refer to Central Trust Co. of New York.
▲Lafayette* ..... Macon	J. S. Wootten.
▲Lawrenceburg*•‖Law'ce	W. R. King.
▲Lebanon*† ..... Wilson	E. E. BEARD.
Lenoir City* ..... Loudon	Fox & Greer.
▲Lewisburg*† ..... Marshall	W. P. McClure.
▲Lexington*† .. Henderson	John E. McCall.
Liberty* ..... De Kalb	See Smithville.
▲Linden* ..... Perry	Fred M. Carter.
▲Livingston* ..... Overton	W. H. Hussey.
▲Loudon*† ..... Loudon	G W. Fox.
▲Lynchburg* ..... Moore	Parks & Parks.
Lynnville*† ..... Giles	See Pulaski.
▲Madisonville*† ... Monroe	McCroskey & McCroskey.
▲Manchester*† ..... Coffee	Cross & Ramsey.
Martin*† ..... Weakley	BAWDEN & MAIDEN.
▲Maryville*• ..... Blount	F. H. LAMON.
▲Maynardville* ..... Union	N. & Samuel J. Allor.
McKenzie*† ..... Carroll	See Huntingdon.
▲McMinnville*† ... Warren	LIND & HOODENPYL.
▲Memphis*† ..... Shelby	HENRY CRAFT, Equitable Bldg. Attorney for Union & Planters Bank. A complete collection department.
" ..... "	METCALF & METCALF. Refer to any bank in Memphis.
" ..... "	McFARLAND & NEBLETT, 22 Madison st. Attorneys for National Bank of Commerce.
" ..... "	WILLIAM A. PERCY, Porter Building. Attorney Memphis National Bank and Peoples Saving Bank.
" ..... "	SCRUGGS & ROSEBROUGH, Attorneys for Security Bank. Refer to any bank in the city.
" ..... "	WARINNER & WARINNER, Attorneys for First National Bank.
Milan*† ..... Gibson	H. M. Clark.
▲Morristown*† .. Hamblen	SHIELDS & MOUNTCASTLE.
Mossycreek*† .. Jefferson	C. T. Rankin.
▲Mountain City* .. Johnson	Donnelly & Donnelly.
Mount Pleasant*† . Maury	See Columbia.
▲Murfreesboro*† Ruther'd	PALMER & RIDLEY.
¶▲Nashville*† ... Davidson	MOORE & McNALLY, Cole Bldg. References—New York: Carter, Hughes & Dwight; Nashville: Union Bank & Trust Co.
Newbern*† ..... Dyer	N. L. Scobly.
Newburg ..... Lewis	See Columbia.
▲Newport*† ..... Cocke	H. N. Cate.
Obion*† ..... Obion	See Union City.
Ooltewah*† ..... James	See Chattanooga.
▲Paris*† ..... Henry	J. C. SWEENEY.
Petersburg*† ..... Lincoln	See Fayetteville.
▲Pikeville*† ..... Bledsoe	John C. Myers.
▲Pulaski*† ..... Giles	HUME R. STEELE.
▲Ripley*† ..... Lauderdale	Thomas Steele.
Rockwood*† ..... Roane	T. A. WRIGHT.
▲Rogersville*† ... Hawkins	J. O. Phillips.
Rutherford*† ..... Gibson	A. J. Elwie.
Rutledge*† ..... Grainger	A. F. Bryan.
▲Savannah* ..... Hardin	Broyles & McDougall.
▲Selmer*† ..... McNairy	W. K. Abernathy.
▲Sevierville* ..... Sevier	M. B. McMahon.
▲Shelbyville*† .... Bedford	E. CALDWELL.
▲Smithville* ..... DeKalb	R. L. Cantrell.
▲Sneedville* ..... Hancock	W. B. Davis.
▲Somerville*† ..... Fayette	H. C. Moorman.
South Pittsburg*† Marion	M. M. Allison.
▲Sparta*† ..... White	M. A. Cummings.
▲Spencer* ..... Van Buren	A. L. Hamby.
Spring City*† ..... Rhea	R. C. M. Cunningham.
▲Springfield*† .. Robertson	A. E. GARNER.
Sweetwater*† ..... Monroe	Young & Young.
▲Tazewell*• ..... Claiborne	H. Y. Hughes.
▲Tiptonville* ..... Lake	W. W. Cochran.
Tracy City*† ..... Grundy	J. B. Ferguson.
▲Trenton*† ..... Gibson	WALKER & HUNT.
Trimble*† ..... Dyer	See Newbern.
Troy* ..... Obion	J. G. Smith & Son.
Tullahoma*† ..... Coffee	Davidson & Aydelott.
▲Union City*† ..... Obion	L. S. PARKS.
▲Wartburg* ..... Morgan	Baker & Riseden.
Wartrace*† ..... Bedford	C. S. Ivie.
Watertown*• ..... Wilson	A. P. Womock.
▲Waverly*† .. Humphreys	THOMAS F. BOWMAN.
▲Waynesboro* ..... Wayne	John F. Morrison.
▲Winchester*† .. Franklin	EMBREY & TAYLOR.
▲Woodbury* ..... Cannon	James A. Jones.

TEXAS.

Town and County.	Name.
▲Abilene*† ..... Taylor	JOHN BOWYER.
▲Albany*† .... Shackleford	WARREN & WEBB, Attorneys. WEBB & HILL, Agents.
Alice*† ..... Nueces	See Corpus Christi.
▲Alpine*† ..... Brewster	L. F. Fishback.
Alvarado*† ..... Johnson	I. A. Patton.
Alvin*† ..... Brazoria	L. F. Fishback.
Alvord*† ..... Wise	J. W. Bashaw.
▲Amarillo*† ..... Potter	Plemmons & Veal.
▲Anderson* ..... Grimes	Buffington & Buffington.
▲Angleton*† ..... Brazoria	L. R. Bryan.
▲Anson* ..... Jones	R. Colbert.
Aransas Pass*† San Pat'io	See Corpus Christi.
▲Archer City* ..... Archer	T. H. Marberry.
Arlington*† ..... Tarrant	J. O. W. Burney.
▲Athens*† ..... Henderson	RICHARDSON, WATKINS & MILLER.
Atlanta*† ..... Cass	O'Neal & Allday.
¶▲Austin*† ..... Travis	J. L. PEELER. General Attorney for John W. Mackay, New York; First National Bank of Austin, and James H. Raymond & Co., bankers.
" ..... "	WEST & COCHRAN, Attorneys for Austin National Bank.
▲Baird*† ..... Callahan	O. Bowyer.
▲Ballinger*† ..... Runnels	HARRIS & SMITH.
▲Bandera* ..... Bandera	J. R. Storms.
▲Barstow*† ..... Ward	See Pecos.
Bartlett*† .... Williamson	See Belton.
▲Bastrop*† ..... Bastrop	ORGAIN & GARWOOD.
▲Batesville* ..... Zavalla	See Pearsall.
▲Bay City* ..... Matagorda	William E. Austin.
▲Beaumont*† .. Jefferson	GREEN & GREEN.
▲Beeville*† ..... Bee	J. C. CRISP.
▲Bellville*† ..... Austin	Blake & Holland.
▲Belton*† ..... Bell	A. M. MONTRITH.
▲Benjamin* ..... Knox	G. B. Landrum.
Bertram*† ..... Burnet	See Burnet.
▲Bigspring*† ..... Howard	S. H. MORRISON.
Blanco* ..... Blanco	J. W. Baines.
Blooming Grove*† Nav'o	Callicutt & Call.
Blossom*† ..... Lamar	See Paris.
▲Boerne*† ..... Kendall	F. W. Schweppe.
▲Bonham*† ..... Fannin	R. B. SEMPLE.
▲Boston ..... Bowie	See Texarkana.
Bowie*† ..... Montague	WALTHALL & McDONALD.
▲Brackettville*† .... Kinney	W. L. CLAMP.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Brady* McCulloch	F. M. Newman.
Brandon*† Hill	See Hillsboro.
▲Breckenridge* Stephens	William Veale & Son.
Bremond*† Robertson	J. W. Woods.
▲Brenham*† Washington	CAMPBELL & PENNINGTON.
Bridgeport*† Wise	C. A. Bridgeman.
▲Brownsville*† Cameron	JAMES B. WELLS.
▲Brownwood*† Brown	JENKINS & McCARTNEY.
▲Bryan*† Brazos	DOREMUS & BUTLER.
Burkeville* Newton	Blake & Smith.
▲Burnet*† Burnet	J. G. Cook.
Burton*† Washington	J. J. McCain.
▲Caldwell*† Burleson	Alexander & Heslip.
Calvert*† Robertson	Field & Taylor.
▲Cameron*† Milam	HEFLEY, McBRIDE & WATSON.
▲Canadian*† Hemphill	W. D. Fisher.
▲Canton* Van Zandt	Haynes & Reese.
▲Canyon*• Randall	See Amarillo.
▲Carrizo*† Zapata	See Pearsall.
▲Carrizo Springs* Dimmit	See Pearsall.
▲Carthage*† Panola	Claude Pollard.
Castroville* Medina	See Uvalde.
▲Center* Shelby	I. O. B. RICHARDSON.
▲Centerville* Leon	Dean & Dean.
▲Channing*† Hartley	W. Boyce.
Chico*† Wise	John L. Morris.
▲Childress*† Childress	W. T. McConnell.
Cisco*† Eastland	J. J. Butts.
▲Claremont* Kent	See Snyder.
▲Clarendon*† Donley	H. B. White.
▲Clarksville*† Red River	Chambers & Dook.
▲Claude*† Armstrong	Ira Webster.
▲Cleburne*† Johnson	GOLDSMITH & WALKER.
Clifton*† Bosque	J. C. O'Bryan.
▲Coldspring* San Jacinto	Felix G. Bryan.
▲Coleman*† Coleman	T. J. WHITE.
▲Colorado*† Mitchell	W. B. Crockett.
Columbia*† Brazoria	J. N. Shapard.
▲Columbus*† Colorado	GEORGE McCORMICK.
▲Comanche*† Comanche	L. B. Russell.
Commerce*† Hunt	T. W. Thompson.
▲Conroe*† Montgomery	T. E. Humphrey.
▲Cooper*† Delta	L. L. Wood.
▲Corpus Christi*† Nueces	DELMA & GIVENS.
▲Corsicana*† Navarro	McKIE & AUTRY.
▲Cotulla*† La Salle	C. H. Mayfield.
Cresson*† Hood	See Cleburne.
▲Crockett*† Houston	NUNN & NUNN.
▲Crowell* Foard	Robert Cole.
▲Cuero*† DeWitt	JOHN H. BAILEY.
▲Daingerfield*† Morris	J. M. Moore.
▲Dallas*† Dallas	HILL & DABNEY. State Attorneys for the Middlesex Banking Co., Middletown, Conn., and Guarantee Savings, Loan & Investment Co., Washington, D.C. General Attorneys for The Mutual Building Association, National Guarantee Loan & Trust Co., Dallas Gas & Fuel Co., and E. O. Stanard Milling Co., Dallas. Refer to American National Bank.
▲Decatur*† Wise	R. E. CORSWELL.
DeKalb*† Bowie	W. W. Diliard.
Deleon*† Comanche	A. R. Pool.
▲Delrio*† Valverde	JOSEPH JONES.
Denison*† Grayson	W. M. PECK.
▲Denton*† Denton	ALVIN C. OWSLEY.
Detroit*† Red River	See Clarksville.
▲Dickens* Dickens	See Plainview.
▲Dimmitt* Castro	S. Gaugh.
Dublin*† Erath	McCAIN & DANIELS.
▲Dumas Moore	See Amarillo.
Eaglelake*† Colorado	W. S. Strickland.
▲Eagle Pass*† Maverick	J. M. GOGGIN.
▲Eastland*† Eastland	D. G. Hunt.
▲Edna*† Jackson	Dobbs & McCrory.
Elcampo*† Wharton	W. L. Hall.
Elgin*† Bastrop	See Bastrop.
▲El Paso*† El Paso	BEALL & KEMP.
▲Emma* Crosby	See Plainview.
▲Emory*† Rains	W. H. Clendenin.
▲Ennis*† Ellis	D. F. SINGLETON.
▲Fairfield* Freestone	Boyd, Compton & Anderson.
Farmersville*† Collin	D. P. JOHNSON.
Ferris*† Ellis	M. McKnight.
Flatonia*† Fayette	Lane & Lane.
▲Floresville*† Wilson	B. F. BALLARD.
▲Floydada* Floyd	See Plainview.
Forney*† Kaufman	See Terrell.
▲Fort Davis*† Jeff Davis	O. L. Price.
▲Fort Stockton* Pecos	See Pecos.
▲Fort Worth*† Tarrant	MATLOCK, COWAN & BURNEY. Attorneys for American National Bank.
" "	WEST, SMITH & CHAPMAN. Attorneys for First National Bank.
▲Franklin*† Robertson	J. D. Gann.
▲Fredericksburg* Gillespie	A. O. COOLEY.
Frost*• Navarro	B. H. Johnson.
▲Galt* Borden	See Snyder.
▲Gainesville*† Galveston	CULP & GIDDINGS.
▲Galveston*† Galveston	MANN & BAKER. Att'ys for Texas Guarantee & Trust Co.
" "	SPENCER & KINCAID. Refer to Galveston National Bank or any Bank or business man in Galveston.
Ganado*† Jackson	See Edna.
▲Garden City* Glasscock	See Midland.
Garland*† Dallas	See Dallas.
▲Gatesville*† Coryell	J. E. Walker.
▲Georgetown*† Will'son	SANSOM & SANSOM.
▲Giddings*† Lee	J. L. Rousseau.
▲Gilmer*† Upshur	Barnwell & Eberhart.
▲Glenrose* Somervell	B. F. ROBERTS.
▲Goldthwaite*† Mills	E. B. ANDERSON.
▲Goliad*† Goliad	G. E. Pope.
▲Gonzales*† Gonzales	BURGESS & HOPKINS.
▲Graham*• Young	Arnold & Arnold.
▲Granbury*† Hood	J. J. HINEH.
Grandview*† Johnson	F. A. Arnold.
Granger*† Williamson	J. W. Posey.
▲Greenville*† Hunt	CRADDOCK & LOONEY.
▲Groesbeck*† Limestone	Farrar, Williams & Farrar.
▲Groveton*† Trinity	Kenley & Stevenson.
▲Guthrie* King	See Benjamin.
▲Hallettsville*† Lavaca	PATTON & ELLIS.
▲Hamilton*† Hamilton	J. A. Eidson.
▲Hansford Hansford	See Canadian.
▲Haskell* Haskell	Foster & Scott.
Hearne*† Robertson	Bishop & Lane.
▲Hemphill* Sabine	A. D. Hamilton.
▲Hempstead*† Waller	A. C. Tompkins.
▲Henderson*† Rusk	J. HARVEY TURNER.
▲Henrietta*† Clay	W. G. EUSTIS.
Hico*† Hamilton	D. Langford.
▲Hidalgo* Hidalgo	See Rio Grande.
Higgins*† Lipscomb	E. C. Gray.
▲Hillsboro*† Hill	WEAR & PARR.
Holland*† Bell	See Temple.
▲Hondo*† Medina	E. De Montel.
Honeygrove*† Fannin	G. W. Wells.
▲Houston*† Harris	EWING & RING. Attorneys for First National and Commercial National Banks.
" "	GOLDTHWAITE & MOODY. Attorneys for First National Bank.
" "	W. C. OLIVER. Refers to First National Bank and American National Bank.
Howe*† Grayson	See Sherman.
Hubbard* Hill	Boyd & Frisby.
▲Huntsville*† Walker	McKINNEY & HILL.
Hutto*† Williamson	See Taylor.
Iowapark*† Wichita	Hinton Smith.
Italy*† Ellis	See Waxahachie.
Itasca*† Hill	M. S. Wood.
▲Jacksboro*• Jack	E. W. Nicholson.
Jacksonville*† Cherokee	J. E. Fleager.
▲Jasper* Jasper	W. W. BLAKE.
▲Jefferson*† Marion	R. R. TAYLOR.
Jewett*† Leon	See Centerville.
▲Johnson City* Blanco	N. T. Stubbs.
▲Junction* Kimble	Horace E. Williams.
▲Karnes City*† Karnes	A. J. BELL.
▲Kaufman*† Kaufman	M. H. GASSETT.
Kemp*• Kaufman	See Kaufman.
Kerens*† Navarro	See Corsicana.
▲Kerrville*† Kerr	Garrett & Burney.
Killeen*† Bell	M. N. Baldwin.
Kosse*† Limestone	See Groesbeck.
▲Kountze*† Hardin	W. W. DIES.
Kyle*• Hays	See San Marcos.
Ladonia*† Fannin	R. M. Rowland.
▲Lagrange*• Fayette	Lane & Lane.
▲Lampasas*† Lampasas	W. B. ABNEY.
Lancaster*† Dallas	John W. George.
▲Laplata Deaf Smith	C. G. Witherspoon.
Laporte*† Harris	See Houston.
▲Laredo*† Webb	DODD & MULLALLY.
Leander*† Williamson	See Georgetown.
Leonard*† Fannin	Ross & Ross.
Lewisville*† Denton	See Denton.
▲Liberty*† Liberty	E. T. Branch.
▲Linden* Cass	J. S. Mills.
▲Lipscomb*• Lipscomb	See Canadian.
▲Livingston*† Polk	Hill & Hill.
▲Llano*† Llano	J. H. McLean.
▲Lockhart*† Caldwell	A. B. STOREY.
▲Longview*† Gregg	Turner & McHaney.
Lorena*† McLennan	See Waco.
Lott*† Falls	George A. Hodges.
▲Lubbock* Lubbock	See Plainview.
▲Lufkin*† Angelina	Mantooth & Townsend.
Luling*† Caldwell	H. B. Story.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Madisonville*.....Madison	Dean & Dean.
Manor*†.....Travis	James M. Harris.
Mansfield*●.....Tarrant	W. D. House.
Marble Falls*†.....Burnet	See Burnet.
▲Marfa*†.....Presidio	H. H. Kilpatrick.
▲Marlin*†.....Falls	MARTIN & EDDINS.
▲Marshall*†.....Harrison	T. P. Young.
▲Mason*†.....Mason	Runge & Crawford.
▲Matador*.....Motley	See Plainview.
McGregor*†..McLennan	W. C. O'Bryan.
▲McKinney*†.....Collin	ABERNATHY & MANGUM.
▲Memphis*†.....Hall	C. R. Brice.
▲Menardville*.....Menard	L. W. Ainsworth.
▲Meridian*†.....Bosque	Robertson & Robertson.
Merkel*†.....Taylor	See Abilene.
Mesquite*†.....Dallas	See Dallas.
Mexia*†.....Limestone	W. E. Doyle.
▲Miami*†.....Roberts	See Canadian.
▲Midland*†.....Midland	R. H. Zane.
Midlothian*†.....Ellis	J. H. Peebles.
Milford*†.....Ellis	H. N. C. Davis.
Mineola*†.....Wood	Cate & Bruce.
Mineralwells *†P'loPinto	Albert Stevenson.
▲Mobeetie*.....Wheeler	See Amarillo.
▲Montague*.....Montague	G. W. ALCORN.
Moody*†.....McLennan	John S. Patterson.
Morgan*†.....Bosque	See Meridian.
Moulton*†.....Lavaca	See Flatonia.
Mount Calm*†.....Hill	See Hillsboro.
▲Mt. Pleasant*†.....Titus	S. P. Pounders.
▲Mt. Vernon*†...Franklin	R. E. Dorenport.
▲Nacogdoches*†Na'doch's	J. C. HARRIS.
Naples*†.....Morris	See Daingerfield.
Navasota*†.....Grimes	G. W. L. CARR.
New Boston*†.....Bowie	R. M. Hubbard.
▲New Braunfels*†..Comal	F. J. MAIER.
▲Newton*.....Newton	Cheatham & Syler.
Nocona*†.....Montague	W. D. Hagler.
▲Oakville*.....Live Oak	F. H. Church.
▲Ochiltree.....Ochiltree	See Higgins.
▲Odessa*†.....Ector	See Midland.
Omaha*†.....Morris	See Daingerfield.
▲Orange*†.....Orange	HOLLAND, LINK & HOLLAND
Overton*†.....Rusk	See Henderson.
▲Ozona*.....Crockett	S. D. Foote.
▲Paducah*.....Cottle	See Quanah.
▲Paintrock*.....Concho	Garland & Montgomery.
▲Palestine*†.....Anderson	B. H. GARDNER.
▲Palopinto*†.....Palo Pinto	H. E. Bradford, Jr.
▲Panhandle*†.....Carson	See Amarillo.
▲Paris*†.....Lamar	ALLEN & DOHONEY.
Parnell.....Roberts	See Canadian.
▲Pearsall*†.....Frio	R. W. Hudson.
▲Pecos*†.....Reeves	T. J. Hefner.
Pilotpoint*†.....Denton	John Collier.
▲Pittsburg*†.....Camp	W. R. HEATH.
▲Plainview*.....Hale	L. S. Kinder.
Plano*†.....Collin	R. T. Shelton.
▲Pleasanton*.....Atascosa	G. M. Martin.
Port Arthur*†..Jefferson	John L. Austin.
▲Port Lavaca*†..Calhoun	W. Wilson.
▲Quanah*†.....Hardeman	M. M. HANKINS.
▲Quitman*.....Wood	V. B. Harris.
▲Rayner*.....Stonewall	See Anson.
▲Refugio*.....Refugio	See Victoria.
▲Richmond*†..Fort Bend	D. R. Pearson.
▲Rio grande*†.....Starr	MONROE & SEABURY.
▲Robert Lee*.....Coke	W. C. Merchant.
▲Roby*.....Fisher	Crane & Yantis.
Rockdale*†.....Milam	N. H. Tracy.
Rockisland*†...Colorado	See Weimar.
▲Rockport*†.....Aransas	E. A. Stevens.
▲Rocksprings*.....Edwards	Samuel Hough.
▲Rockwall*†.....Rockwall	W. B. Wade.
Rodgers*†.....Bell	See Belton.
Rosebud*†.....Falls	George W. Riddle.
Roundrock*†..W'l'mson	R. R. Hyland.
Royse City*.....Rockwall	See Greenville.
Runge*†.....Karnes	E. G. Gillett.
▲Rusk*†.....Cherokee	ROBERT McCLURE.
Saint Jo*†.....Montague	H. W. Hunt.
▲San Angelo*†Tom Green	J. T. THOMSON.
▲San Antonio*†.....Bexar	CLARK, BALL & FULLER. Attorneys for T. C. Frost & Co., bankers. Refer to Chemical Nat. Bank, N. Y.; Continental Nat. Bank, St. Louis and First Nat. Bank, Kansas City.
" ..... "	DENMAN, FRANKLIN, COBBS & McGOWN. Attorneys San Antonio National Bank and Lockwood National Bank.
▲San Diego*†.....Duval	FRANK FUILLE.
Sanger*†.....Denton	See Denton.
▲San Marcos*†.....Hays	W. G. Barber.
▲San Saba*†.....San Saba	JOHN T. WALTERS.
Santa Anna*†...Coleman	L. V. Stockard.
Schulenburg*†..Fayette	See La Grange.
▲Seguin*†.....Guadalupe	J. B. Dibrell.
▲Seymour*†.....Baylor	Britain & Glasgow.

Town and County.	Name.
▲Sherman*†.....Grayson	GALLOWAY & TEMPLETON.
▲Sherwood*.....Irion	See San Angelo.
Shiner*†.....Lavaca	Leonard & Gray.
▲Silverton*.....Briscoe	See Clarendon.
▲Sinton*†.....San Patricio	See Corpus Christi.
Smithville*†.....Bastrop	S. L. Staples.
▲Snyder*.....Scurry	C. C. Johnson.
▲Sonora*.....Sutton	S. G. Tayloe.
▲Stanton*†.....Martin	See Midland.
▲Stephenville*†.....Erath	Martin & George.
▲Sterling City*.....Sterling	W. F. Kellis.
Stockdale*†.....Wilson	G. M. Clifton.
Strawn*†.....Palo Pinto	See Mineral Wells.
▲Sulphur Syrings*†H'pk's	FRANK E. SCOTT.
▲Sweet Water*†.....Nolan	E. P. Woodruff.
▲Tascosa*●.....Oldham	See Amarillo.
Taylor*†.....Williamson	FRANCIS HORACE WELCH.
Temple*†.....Bell	W. O. COX.
Terrell*†.....Kaufman	William H. Allen.
Texarkana*†.....Bowie	GLASS, ESTES & KING.
▲Texline*†.....Dallam	See Clayton, N. M.
Thornton*†...Limestone	Lamar Smith.
▲Throckmorton* Throck'n	W. T. Andrews.
▲Tilden*.....McMullen	Kuykendall & Dilworth.
Timpson*†.....Shelby	See Center.
▲Tulia*.....Swisher	See Plainview.
▲Tyler*†.....Smith	CAIN & KNOX.
▲Uvalde*†.....Uvalde	GARNER & LOVE.
Van Alstyne*†..Grayson	E. J. Humphreys.
Velasco*†.....Brazoria	Lewis R. Bryan.
▲Vernon*†.....Wilbarger	Bonner & Mason.
▲Victoria*†.....Victoria	C. F. CARSNER.
▲Waco*†.....McLennan	LLEWELLYN AUBREY. Refers to Texas Central Railroad Co. and First Nat. Bank.
" ..... "	L. W. CAMPBELL. Refers to Texas Central Railroad Co. and First Nat. Bank.
" ..... "	J. R. DOWNS. Attorney for Provident National Bank.
Waller*†.....Waller	H. Paul George.
▲Wallisville*.....Chambers	See Liberty.
▲Waxahachie*†.....Ellis	TEMPLETON & HARDING.
▲Weatherford*†...Parker	J. M. RICHARDS.
Weimar*†.....Colorado	B. Jannon.
▲Wellingt'n*Collingsworth	See Memphis.
West*†.....McLennan	E. Bodell.
▲Wharton*†.....Wharton	G. P. DOUGHERTY.
Whitesboro*†...Grayson	J. K. Jamison.
Whitewright*†..Grayson	W. S. Vernon.
Whitney*†.....Hill	W. T. Moore.
Whitt*.....Parker	See Weatherford.
▲Wichita Falls*†..Wichita	MONTGOMERY & HUGHES.
Willspoint*†..Van Zandt	W. B. Wynne.
Winnsboro*†.....Wood	Howell & Nabors.
▲Woodville*†.....Tyler	J. A. Mooney.
Wortham*†...Freestone	See Mexia.
Wolfe City*†.....Hunt	J. W. Hopkins.
Wylie*†.....Collin	See Plano.
Yoakum*†.....DeWitt	THOMAS SMOOT.
Yorktown*†.....DeWitt	See Cuero.

UTAH.

American Fork*†..Utah	See Provo City.
Ashley.....Uinta	See Vernal.
▲Beaver*†.....Beaver	W. F. Knox.
▲Brigham*†.....Boxelder	R. H. JONES.
▲Castledale*.....Emery	See Provo City.
▲Coalville*†.....Summit	See Park City.
Corinne*†.....Boxelder	H. L. Steed.
Eureka*†.....Juab	B. N. C. Stott.
▲Farmington*†.....Davis	Wilson & Willey.
▲Fillmore*†.....Millard	J. A. Melville.
▲Heber*.....Wasatch	A. C. HATCH.
▲Junction*.....Piute	See Beaver.
▲Kanab*†.....Kane	J. F. Brown.
Kaysville*†.....Davis	Thomas H. Phillips.
Lehi City*†.....Utah	P. Evans.
▲Loa*.....Wayne	See Beaver.
▲Logan*†.....Cache	P. E. KEELER.
▲Manti*†.....Sanpete	WM. D. LIVINGSTON.
Mercur*†.....Tooele	See Tooele.
▲Moab*.....Grand	J. N. Corbin.
▲Monticello*.....San Juan	See Dolores, Colo.
▲Morgan*†.....Morgan	Samuel Francis.
Mt. Pleasant*†...Sanpete	Ferdinand Ericksen.
▲Nephi*†.....Juab	F. W. Chappell.
▲Ogden*†.....Weber	N. J. HARRIS.
▲Panguitch*†.....Garfield	W. P. Sargent.
Park City*†.....Summit	D. C. McLAUGHLIN.
▲Parowan*†.....Iron	See Panguitch.
Payson*†.....Utah	J. E. Page.
▲Price*†.....Carbon	See Provo City.
▲Provo City*†.....Utah	SAMUEL A. KING.
▲Randolph*.....Rich	See Logan.
▲Richfield*†.....Sevier	I. J. STEWART.
¶▲Salt Lake City*†Salt L'e	BOOTH, LEE & RITCHIE. Refer to National Bank of the Republic.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
¶▲Salt Lake City*†Salt L'k	GEORGE L. NYE. Refers to Bank of Commerce.
" (*Continued.*) "	STEPHENS & SMITH. Refer to any bank in Salt Lake City.
Spanish Fork*†.....Utah	See Provo City.
Springville*†.....Utah	See Provo City.
▲St. George*†.Washington	D. H. MORRIS.
▲Tooele*.....Tooele	H. S. Gowans.

VERMONT.

Town and County.	Name.
Alburg*†.....Grand Isle	J. P. Ladd.
Arlington*†.Bennington	O. M. Barber.
Bakersfield*.....Franklin	H. F. Brigham.
Barnet*†.....Caledonia	C. A. Horsford.
Barre*†.....Washington	RICHARD A. HOAR.
Barton*†.....Orleans	T. W. Baldwin.
BartonLanding*†Orleans	B. F. D. Carpenter.
Bellows Falls*†Windham	Levant M. Read.
Belvidere.....Lamoille	See Hyde Park.
▲Bennington*†Benningt'n	Barber & Darling.
Bethel*†.....Windsor	W. B. C. Stickney.
Bradford*†.....Orange	John B. Peckett, Jr.
Braintree*.....Orange	See Chelsea.
Brandon*†.....Rutland	W. A. ATWELL.
Brattleboro*†.Windham	Waterman & Hitt.
Bristol*†.....Addison	W. W. Rider.
Burke.....Caledonia	See St. Johnsbury.
▲Burlington*†.Chittenden	POWELL & POWELL
Cambridge*†....Lamoille	See Hyde Park.
Canaan*†.....Essex	See Colebrook, N. H.
Castleton*†.....Rutland	Bromley & Clark.
Cavendish*†.....Windsor	See Ludlow.
Charleston.....Orleans	See Island Pond.
▲Chelsea*.....Orange	Darling & Darling.
Chester*†.....Windsor	George L. Fletcher.
Colchester*†.Chittenden	See Burlington.
Concord.....Essex	See St. Johnsbury.
Craftsberry*.....Orleans	See Hyde Park.
Danville*†.....Caledonia	See St. Johnsbury.
Derby*.....Orleans	J. G. Foster.
Derby Line*†.....Orleans	See Newport.
East Burke*.....Caledonia	C. T. A. Humphrey.
Eden*.....Lamoille	See Hyde Park.
Elmore*.....Lamoille	See Hyde Park.
EnosburgFalls*†Franklin	E. McFeeters.
Essex Jct.*†.Chittenden	See Burlington.
Fairfield*†.....Franklin	Isaac N. Chase.
Fair Haven*†.....Rutland	R. C. Abell.
Felchville*.....Windsor	See Ludlow.
▲Guildhall†.....Essex	See St. Johnsbury.
Hardwick*†.....Caledonia	B. E. Bullard.
Hartford*†.....Windsor	Samuel E. Pingree.
Highgate*.....Franklin	C. G. Austin.
▲Hyde Park*†.....Lamoille	F. H. McFARLAND.
Irasburg*†.....Orleans	W. D. Tyler.
Island Pond*†.....Essex	George N. Dale.
Jamaica*†.....Windham	See Brattleboro.
Jay.....Orleans	See North Troy.
Jericho*†.....Chittenden	See Burlington.
Johnson*†.....Lamoille	B. A. Hunt.
Leicester Jct.*†.Addison	See Middlebury.
Lowell*.....Orleans	See Hyde Park.
Ludlow*†.....Windsor	Sargent & Stickney.
Lunenburg*†.....Essex	See St. Johnsbury.
Lyndon*†.....Caledonia	J. T. Gleason.
Lyndonville*†.Caledonia	E. J. Bodwell.
▲Manchester*†Benningt'n	H. K. Fowler.
Manchester Cen.*†Bent'n	Fowler, Son & Co.
▲Middlebury*†....Addison	BUTTON & BUTTON.
Middletown Spr'gs*Rutld	See Rutland.
Milton*†.....Chittendon	See Burlington.
¶▲Montpelier*†Wash'ton	DILLINGHAM, HUSE & HOWLAND.
" "	T. J. DEAVITT.
Morrisville*†....Lamoille	Powers & Cheney.
▲Newfane*†.....Windham	See Brattleboro.
▲Newport*†.....Orleans	JOHN YOUNG.
N. Bennington*†B'ngton	Franklin Scott.
Northfield*†Washington	Frank M. Plumly.
▲North Hero*...Grand Isle	See St. Albans.
NorthPownal*†Ben'gton	T. E. Brownell.
North Troy*†.....Orleans	O. S. Annis.
Norwich*.....Windsor	J. T. Morrison.
Orwell*.....Addison	See Brandon.
Pittsford*†.....Rutland	See Rutland.
Plainfield*†.Washington	O. L. Hoyt.
Poultney*†.....Rutland	Benton & Platt.
Proctor*†.....Rutland	F. C. Partridge.
Proctorsville*†Windsor	S. E. Emery.
Randolph*†.....Orange	J. D. Dennison.
Randolph Centre*Orange	See Randolph.
Readsboro*†Bennington	Faxon L. Bowen.
Richford*†.....Franklin	POWELL & POWELL.
Rockingham.....Windham	See Bellows Falls.
Roxbury*†..Washington	See Northfield.
Royalton*†.....Windsor	R. C. Dennison.
▲Rutland*†.....Rutland	JOEL C. BAKER.
SouthRoyalton*†Windsor	Tarbell & Whitham.
Springfield*†....Windsor	A. M. Allbe.
▲St. Albans*†.....Franklin	HOGAN & ROYCE.
▲St. Johnsbury*†.Caled'ia	Wendell P. Stafford.
Stowe*†.....Lamoille	Geo. Wilkins.
Strafford*†.....Orange	See Chelsea.
Swanton*†.....Franklin	D. G. Freeman.
Troy*.....Orleans	See North Troy.
Underhill*†.Chittenden	J. J. Monahan.
Vergennes*†.....Addison	Frank L. Fish.
Waitsfield*..Washington	See Montpelier
Waterbury*†Washing't'n	W. P. Dillingham.
Waterville*.....Lamoille	See Hyde Park.
Wells River*†.....Orange	Smith & Sloane.
Westfield*.....Orleans	See North Troy.
West Randolph...Orange	See Randolph.
White River Jc*†Wi'ds'r	Wm. Batchelder.
Whittingham*†Windham	See Wilmington.
Wilmington*†.Windham	O. E. Butterfield.
Windsor*†.....Windsor	J. C. Enright.
Winooski*†.Chittenden	See Burlington.
Wolcott*†.....Lamoille	See Hyde Park.
▲Woodstock*†..Windsor	W. E. JOHNSON.

VIRGINIA.

Town and County.	Name.
▲Abingdon*†.Washington	FULKERSON, PAGE & HART.
▲Accomac*.....Accomac	Thomas W. Russell.
Alexandria*†Alexandria	ANTHONY W. ARMSTRONG.
▲Amelia*†.....Amelia	Southall & Farrar.
▲Amherst*†.....Amherst	C. L. Scott.
Appomattox*†Appom'tox	W. C. Franklin.
Arrington*†.....Nelson	Brown & Loving.
Ashland*†.....Hanover	Stonewall J. Doswell.
Aylett*.....King William	Wm. R. Aylett.
Basic City*†.....Augusta	See Staunton.
Beaver Dam*†..Hanover	S. Carter Redd.
▲Bedford City*†..Bedford	BURKE & KEMP.
Belmont ...Spottsylvania	Lee J. Graves.
Berkley*†.....Norfolk	R. A. McCoy.
▲Berryville*†.....Clarke	A. Moore, Jr.
Big Stone Gap*†....Wise	Ayers & Ayers.
Blacksburg*†..Montgo'ry	W. Dunlap.
Blackstone*†..Nottoway	W. H. Mann.
▲Bland*.....Bland	F. Kegley.
▲Bowling Green*.Caroline	A. B. Chandler.
▲Boydton*†.Mecklenburg	Faulkner & Thorp.
Brentsville*P'nce William	See Manassas.
Bridgewater*†Rocki'g'm	See Harrisonburg.
Bristol*†....Washington	See Bristol, Tenn
Buchanan*†....Botetourt	H. A. Latane.
▲Buckingham*Bucki'g'h'm	W. M. Cabell.
Buenavista*†Rockbridge	C. B. GUYER.
Burkeville*†..Nottoway	See Crewe.
Cape Charles*†North'ton	John T. Daniel.
▲Charles City.Charles City	D. G. Tyler.
▲Charlottesville*†.Albe'le	MICAJAH WOODS.
Chase City*†Mecklenb'rg	W. H. Smith.
▲Chatham*†..Pittsylvania	James Whitehead.
▲Chesterfield*.Chesterfield	P. V. Cogbill.
Chincoteague Isl*Acco'ac	See Accomac.
▲Christiansburg*†.Montg'y	M. H. TOMPKINS.
Claremont*†.....Surry	See Surry.
Clarksville*†Mecklenb'g	Henry Wood, Jr.
Cliftonforge*†Allegheny	George F. Anderson.
▲Clintwood*.....Dickinson	COLUMBUS PHIPPS.
Colon'l B'ch*Westmorel'd	See Montrose.
Comorn*....King George	J. E. Mason.
▲Courtland*†Southampt'n	Prince & McLemore.
▲Covington*†..Alleghany	R. L. PARRISH.
Crewe*†.....Nottoway	W. H. Mann.
▲Culpeper*†.....Culpeper	Rixey & Barbour.
▲Cumberland*†Cumberl'd	A. B. Armstrong.
Cumnor..King and Queen	Pollard & Pollard.
Danville*†....Pittsylvania	JULIAN MEADE.
▲Denbigh*.....Warwick	See Newport News.
▲Dinwiddie.....Dinwiddie	See Petersburg.
Drakes Branch*†Charl'te	See Smithville.
Dumfries..PrinceWilliam	See Manassas.
E. Radf'rd*†Montgomery	See Christiansburg.
▲Eastville*†..Northampton	O. F. Mears.
Edenburg*...Shenandoah	See Woodstock.
▲Emporia*†..Greenesville	W. S. Goodwyn.
▲Fairfax*†.....Fairfax	R. C. L. MONCURE.
▲Farmville*†PrinceEdw'd	WATKINS & WATKINS.
▲Fincastle*.....Botetourt	E. V. Barley.
▲Floyd*.....Floyd	James L. Tompkins.
Franklin*†.Southampton	J. C. Parker.
Fredericksb'rg*†Spotts'a	Thomas P. Wallace.
▲Front Royal*†....Warren	O'Flaherty & Fulton.
▲Gate City*†.....Scott	ROBERT R. KANE.
Glade Spring*†Washin'n	A. L. Robinson.
▲Gloucester*....Gloucester	W. C. L. Taliaferro.
▲Goochland*....Goochland	A. K. Leake.
Gordonsville*†....Orange	Phillip Barbour.
Graham*†.....Tazewell	J. W. Hicks.
▲Grundy*.....Buchanan	Finney & Stinson.
Hague†.....Westmoreland	R. H. Beale.
▲Hampton*†Elizab'th City	S. GORDON CUMMING.
▲Hanover*†.....Hanover	G. P. Haw.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ●Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
▲Harrisonburg*•†..Ro'gh'm	CONRAD & CONRAD.
Hay M'ket*•†P'nceWil'am	See Manassas.
▲Heathsville*N'thumberl'd	A. S. Rice.
▲Hillsville*..... Carroll	W. D. Tompkins.
▲Houston*•†..... Halifax	William Leigh.
▲Independence*...Grayson	J. D. Perkins.
▲Isle of Wight.Isle of Wight	Sue Smithfield.
▲Jonesville*..... Lee	L. T. HYATT.
Keysville*•†..... Charlotte	A. L. Van Ness.
▲King and Queen* King and Queen	Pollard & Pollard.
▲KingGeorge*King George	See Fredericksburg.
▲King William*Ki'g Wil'am	H. I. Lewis.
▲Lancaster*..... Lancaster	S. P. Gresham & Son.
▲Lawrenceville*•†Brun's'ck	R. Turnbull.
▲Lebanon*..... Russell	H. A. Routh.
▲Leesburg*•†..... Loudoun	EDWIN E. GARRETT.
▲Lexington*•†..Rockbridge	D. E. MOORE.
▲Louisa*•†..... Louisa	R. L. Gordon, Jr.
▲Lovingston*..... Nelson	S. B. Whitehead.
▲Lunenburg*...Lunenburg	I. B. Bell.
▲Luray*•†..... Page	Walton & Bro.
Lynchburg*•†... Campbell	KIRKPATRICK & HOWARD.
▲Madison*..... Madison	Hay & Jeffries.
Manassas*•†Prince Wil'm	Sinclair & Lion.
Manchester*•† Chester'd	C. L. Page.
▲Marion*•†..... Smyth	JAMES WHITE SHEFFEY.
▲Martinsville*•†.... Henry	Hairston & Gravely.
▲Mathews*..... Mathews	J. B. Donavan.
Middleburg*..... Loudoun	See Leesburg.
Millenbeck*..... Lancaster	See Lancaster.
▲Monterey*..... Highland	Charles P. Jones.
▲Montross*..Westmoreland	R. J. Washington.
Mt.Jackson*•†Shenand'ah	L. Triplett, Jr.
Newbern*..... Pulaski	I. H. Larew.
▲New Castle*†..... Craig	P. V. Jones.
▲New Kent..... New Kent	M. H. Barnes.
NewMarket*†Shenandoah	Bennick & Price.
Newport News*•†Warw'k	NELMS & WISE.
Norfolk*•†..... Norfolk	GARNETT & GARNETT. Refer to Norfolk National Bank.
▲Nottoway*•†...Nottoway	W. H. Mann.
Occoquan*Prince William	See Manassas.
Old Point Comfort* Elizabeth City	See Hampton.
Onancock*.....Accomac	T. B. Quinby.
▲Orange*•†..... Orange	James W. Morton.
▲Palmyra*..... Fluvanna	W. B. Pettit.
PamplinCity*•†Appom't'x	W. C. Franklin.
Parksley*•†.... Accomac	See Onancock.
▲Pearisburg*†..... Giles	Henson & Mason.
Pennington Gap*†.... Lee	E. W. Pennington.
Petersburg*•†. Dinwiddie	HAMILTON & MANN.
Phœbus*†.Elizabeth City	See Hampton.
Pocahontas*•†..Tazewell	W. W. French.
▲Portsmouth*•†....Norfolk	ALEXANDER E. WARNER.
▲Powhatan*•†...Powhatan	T. M. Miller.
▲PrinceGeorge*P'nceG'rge	J. J. Cocke.
▲PrincessAnne*•Prin. Anne	W. J. Whitehurst.
▲Pulaski City*•†... Pulaski	WYSOR & GARDNER.
Radford*•†. Montgomery	R. L. Gardner.
Richlands*•† ....Tazewell	H. C. Anderson.
¶▲Richmond*•†... Henrico	JAMES LEWIS ANDERSON. Refers to Planters National Bank; State Bank of Virginia, and John L. Williams & Son, bankers.
" ..... "	JAMES ALSTON CABELL. Refers to Richmond Trust & Safe Deposit Co.
" ..... "	STONEWALL J.DOSWELL. Refers to Nat'l Bank of Va., and City Bank.
" ..... "	HILL MONTAGUE. Refers to State Bank of Virginia, and Citizens Exchange Bank.
" ..... "	HENRY R. & JNO. GARLAND POLLARD. Refer to State Bank and City Bank.
Roanoke*•†.....Roanoke	S. HAMILTON GRAVES.
▲Rockymount*•†. Franklin	L. W. Anderson.
Rural Retreat*•†....Wythe	See Wytheville.
▲Rustburg*•†.... Campbell	Frank Nelson.
▲Salem*•†.....Roanoke	L. C. HANSBROUGH.
▲Saluda*..... Middlesex	W. W. Woodward.
Scottsville*•†.. Albemarle	Thomas S. Martin.
Smithfield*.Isle of Wight	R. S. Thomas.
▲Smithville*..... Charlotte	D. Q. Eggleston.
South Boston*•†..Halifax	Joseph Stebbins, Jr.
▲Spottsylvania* Sp'ttsylv'a	A. B. Rawlings.
▲Stafford*..... Stafford	C. A. Bryan.
▲Stanardsville*.....Greene	J. S. Chapman.
▲Staunton*•†.....Augusta	PATRICK & GORDON.
Strasburg*•†.Shenandoah	Stickley & Stickley.
▲Stuart*•†..... Patrick	P. Bouldin.
▲Suffolk*•†.... Nansemond	E. E. HOLLAND.
Sulphur Mines.....Louisa	See Louisa.
▲Surry*†..... Surry	W. B. Clarke.
▲Sussex..... Sussex	Cocke & Son.
▲Tappahannock* ....Essex	Ware & Carter.
▲Tazewell*•† .....Tazewell	CHAPMAN & GILLESPIE.
Tunstall*•† .....Newkent	R. T. Gregory.
Upperville*.....Fauquier	See Warrenton.
VirginiaBeach*•†Pr.Anne	See Norfolk.
▲Warm Springs*†.....Bath	John W. Stephenson.
▲Warrenton*•†...Fauquier	C. M. White.
▲Warsaw*..... Richmond	W. A. Jones.
▲Washington*Rapp'han'ck	J. F. Strother.
Waverly*•†..... Sussex	J. F. West.
Waynesboro*•†..Augusta	See Staunton.
▲W.Appomattox*App'tox	See Lynchburg.
West Point*•†.K.William	Kelley & Edwards.
Wilburn .....Lunenburg	I. B. Bell.
▲Williamsburg*•†Ja'es C'y	N. L. Henley.
▲Winchester*•†. Frederick	BARTON & BOYD.
Winglna*•†..... Nelson	See Lovingston.
▲Wise*†..... Wise	O. M. Vicars.
▲Woodstock*•† Shenand'h	Walton & Walton.
▲Wytheville*•† .....Wythe	WALKER & CALDWELL.
▲Yorktown*..... York	See Williamsburg.

WASHINGTON.

Town and County.	Name.
Aberdeen*•† .... Chehalis	Irwin & Bridges.
Anacortes*•† .....Skagit	H. D. Allison.
▲Asotin*†.....Asotin	George W. Bailey.
Ballard*•† ..... King	See Seattle.
Blaine*•† .....Whatcom	N. A. Cornish.
Castlerock*•† ....Cowlitz	G. W. Rowan.
▲Cathlamet* . Wahkiakum	J. B. Polwarth.
Centralia*•† .....Lewis	J. R. BUXTON.
▲Chehalis*•† ..... Lewis	Millett & Harmon.
Chelan*.....Okanogan	See Waterville.
Cheney*•† .....Spokane	John I. Melville.
▲Colfax*•† .....Whitman	H. W. CANFIELD.
Colton*•† ..... Whitman	See Colfax.
▲Colville*•†..... Stevens	C. A. Mantz.
▲Conconully* ...Okanogan	A. W. Barry.
▲Coupeville* .....Island	See Port Townsend.
▲Davenport*•† ....Lincoln	H. A. P. Meyers.
▲Dayton*•† .....Columbia	EDMISTON & MILLER.
Elberton*•† .....Whitman	See Colfax.
▲Ellensburg*•† ....Kittitas	KAUFFMAN & FROST.
Elma*•†.....Chehalis	E. L. Minard.
▲Everett*•† ....Snohomish	BLACK & EDWARDS.
Fairhaven*•†...Whatcom	Kerr & McCord.
Farmington*•† . Whitman	See Colfax.
▲Friday Harbor*†San Juan	J. A. Gould.
Garfield*•†..... Whitman	R. W. Roberts.
▲Goldendale* ....Klickitat	C. H. Spalding.
Hamilton*•† .....Skagit	I. E. Stranger.
Harrington*•†..... Lincoln	See Davenport.
Hoquiam*• .....Chehalis	C. W. Hodgdon.
Issaquah*•† .....King	See Seattle.
▲Kalama*•†.....Cowlitz	S. M. Heath.
Kelso*•†.....Cowlitz	J. F. Van Name.
Kettle Falls*• ....Stevens	H. R. CROZIER.
Laconner*†..... Skagit	J. L. Corrigan.
Latah*•† .....Spokane	John L. Dirks.
Marysville*•† .Snohomish	See Everett.
▲Montesano*•†....Chehalis	Lewis B. Bignold.
▲Mt.Vernon*•†.....Skagit	E. C. MILLION.
▲New Whatcom*•†What'm	O. P. BROWN.
Northport*•†..... Stevens	D. H. Carey.
▲North Yakima*•† Yakima	WHITSON & PARKER.
Oakesdale*•† ...Whitman	R. J. Neergaard.
¶▲Olympia*•†....Thurston	CAMPBELL & HILLS.
Orting*•†.....Pierce	See Tacoma.
Palouse*•†.....Whitman	A. A. Wilson.
▲Pasco*.....Franklin	R. Olney.
▲Pomeroy*•† .....Garfield	S. G. Cosgrove.
▲Port Angeles*•†..Clallam	George C. Hatch.
▲Port Orchard*.....Kitsap	J. B. Yakey.
▲Port Townsend*•† Jeffe'n	W. W. FELGER.
Pullman*•† .....Whitman	W. H. Harvey.
Puyallup*•† .....Pierce	H. G. Rowland.
Reardan*•† .....Lincoln	See Davenport.
Republic* .....Stevens	W. C. Morris.
▲Ritzville*•†.....Adams	W. W. ZENT.
Rockford*•† .....Spokane	A. K. Clark.
Rosalia*•† .....Whitman	See Oakesdale.
▲Seattle*•†.....King	ALLEN & ALLEN. References: Dexter Horton & Co., bankers, National Bank of Commerce, and Puget Sound National Bank.
" ..... "	BALLINGER, RONALD & BATTLE. Attorneys for Scandinavian-American Bank.
" ..... "	BYERS & BYERS. References: Any bank in Seattle.
" ..... "	CAMPBELL & HILLS. Refer to National Bank of Commerce.
" ..... "	JOHN G. GRAY. References: Seattle, Dexter, Horton & Co., Bankers; New York, Kountze Bros.
" ..... "	W. D. LAMBUTH. Reference: Any Seattle bank.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Seattle*† ..... King (*Continued.*)	PRESTON, CARR & GILMAN. Attorneys for Puget Sound National Bank and Seattle National Bank.
Sedro*† ..... Skagit	J. Henry Smith.
▲Shelton*● ..... Mason	S. P. Richardson.
▲Skamokawa* Wahkiakum	F. M. SWEET.
Snohomish*† Snohomish	J. W. Miller.
▲South Bend*† ..... Pacific	HEWEN & STRATTON.
▲Spokane*† ..... Spokane	BELDEN & BELDEN. Refer to R. G. Dun & Co., Exchange National Bank.
" ..... "	CROW & WILLIAMS. References: Vermont Loan & Trust Co. and Exchange National Bank, Spokane; Eastern Banking Co. and James W. Tufts, Boston, Mass.
" ..... "	H. L. KENNAN. Ex-Probate Judge.
" ..... "	MARK F. MENDENHALL. Attorney for John W. Graham & Co., Spokane. Refers to Spokane & Eastern Trust Co. and Old National Bank.
▲Stevenson* ..... Skamania	C. F. Moore.
▲Tacoma*† ..... Pierce	F. S. BLATTNER. Refers to any bank in Tacoma.
" ..... "	WM. H. PRATT. Attorney for Scandinavian-American Bank.
" ..... "	REMINGTON & REYNOLDS. Refer to any bank in Tacoma.
Tekoa*† ..... Whitman	George N. Smith.
Uniontown*† .. Whitman	See Lewiston, Idaho.
▲Vancouver*† ..... Clarke	W. B. DANIELS.
Waltsburg*† Walla Walla	See Walla Walla.
▲Walla Walla*† W'la W'la	LESTER S. WILSON.
▲Waterville* ..... Douglas	W. A. Reneau.
Wenatchee*† ..... Kittitas	Kirk & Whited.
Wilbur*† ..... Lincoln	Myers & Warren.

WEST VIRGINIA.

Town and County.	Name.
▲Addison* ..... Webster	H. C. THURMOND.
Alderson*† ..... Monroe	See Union.
Amos* ..... Marion	See Mannington.
Barboursville*† .. Cabell	Peyton & Donahue.
▲Beckley* ..... Raleigh	John W. McCreery.
Belington* ..... Barbour	See Philippi.
Benwood*† ..... Marshall	See Wheeling.
▲Berkeley Sp'gs*† Morgan	J. HAMMOND SILER.
▲Beverly*● ..... Randolph	E. D. Talbott.
Bluefield*† ..... Mercer	HERBERT B. HAWES.
Bramwell*† ..... Mercer	E. C. MARSHALL.
▲Buckhannon*† ... Upshur	F. C. PIFER.
Cairo*† ..... Ritchie	J. Newman.
Cameron*† ..... Marshall	J. W. Yoho.
Ceredo*† ..... Wayne	See Huntington.
¶▲Charleston*† . Kanawha	BROWN, JACKSON & KNIGHT. Attorneys for Kanawha Valley Bank.
" ..... "	MOLLOHAN & McCLINTIC. Attorneys for Citizens National Bank.
▲Charlestown*† . Jefferson	JOSEPH TRAPNELL.
▲Clarksburg*† ... Harrison	DAVIS & DAVIS.
▲Clay* ..... Clay	Henry B. Davenport.
Davis*† ..... Tucker	C. O. Stricby.
▲Elizabeth*● ..... Wirt	Beard & Copin.
Elkhorn*† ..... McDowell	See Welch.
Elkins*† ..... Randolph	C. W. Daily.
▲Fairmont*† ..... Marion	E. F. HARTLEY.
▲Fayetteville* ..... Fayette	C. W. Dillon.
▲Franklin* ..... Pendleton	D. G. McClung.
▲Glenville* ..... Gilmer	Linn, Withers & Bonner.
Germania*● ..... Grant	See Petersburg.
▲Grafton*† ..... Taylor	WILL R. D. DENT.
▲Grantsville* ..... Calhoun	S. P. Bell.
Guyandotte*● ..... Cabell	See Huntington.
▲Hamlin* ..... Lincoln	D. E. Wilkinson.
Harper's Ferry*● † Jeff'son	F. W. Brown.
▲Harrisville* ..... Ritchie	J. W. Fidler.
Hendricks*† ..... Tucker	See Parsons.
▲Hinton*† ..... Summers	MILLER & READ.
Huntersville* . Pocahontas	H. S. Rucker.
▲Huntington*† ..... Cabell	HARVEY, WYATT & HUTCHINSON. Attorneys for First National Bank.
" ..... "	SIMMS & ENSLOW. Counsel for Chesapeake & Ohio Ry. Co. and The Huntington National Bank.
Jackson ..... Jackson	See Ripley.
Kenova*† ..... Wayne	H. C. Duncan, Jr.
▲Keyser*● ..... Mineral	W. C. CLAYTON.
Keystone*† ... McDowell	See Bluefield.
▲Kingwood* ..... Preston	P. J. Crogan.
▲Lewisburg*† . Greenbrier	H. L. VAN SICKLES.
▲Logan* ..... Logan	J. B. Wilkinson.
▲Madison* ..... Boone	F. C. Leftwich.
Mannington*† ..... Marion	C. A. Snodgrass.
▲Marlinton* ... Pocahontas	L. M. McCLINTIC.
▲Martinsburg*† . Berkeley	FLICK, WESTENHAVER & BAKER.
▲Middlebourne* ..... Tyler	Boreman & Carter.
Montgomery*● † .. Fayette	B. W. MOORE.
▲Moorefield* ..... Hardy	Benjamin Dailey.
▲Morgan'n*● Monongalia	COX & BAKER.
▲Moundsville*† .. Marshall	Meighen & Oldham.
▲New Cumberland*● Han'k	J. R. Donehoo.
▲New Martinsville*● W'ts'l	Hall & Hall.
▲Oceana* ..... Wyoming	Edward Sarver.
▲Parkersburg*● † ..... Wood	MERRICK & SMITH. Attorneys for Second National and Parkersburg National banks.
▲Parsons*● ..... Tucker	W. B. Maxwell.
Pennsboro*● ..... Ritchie	M. K. Duty.
▲Petersburg* ..... Grant	Reynolds & Forman.
▲Philippi*● ..... Barbour	Dayton & Dayton.
Piedmont*● † ..... Mineral	C. F. MOORE.
▲Point Pleasant*● .. Mason	J. S. Spencer.
▲Princeton* ..... Mercer	Johnston & Hale.
Pruntytown* ..... Taylor	See Grafton.
Ravenswood*● .. Jackson	N. C. Brickett.
▲Ripley*● ..... Jackson	J. A. WOODDELL.
▲Romney*● ..... Hampshire	CORNWELL BROS.
Ronceverte*● † Greenbrier	Price & McWhorton.
Salem*● † ..... Harrison	See Clarksburg.
Shepherdstown*● † Jef's'n	G. M. Beltzhoover.
Shinnston*● † .... Harrison	George F. Randall.
Sistersville*● † ..... Tyler	J. H. McCoy.
Smithfield*† ..... Wetzel	O. P. McIntyre.
▲Spencer*● ..... Roane	WALTER PENDLETON.
St. Albans*● † ... Kanawha	J. B. Whittington.
St. George* ..... Tucker	See Parsons.
▲St. Marys*● † .... Pleasants	A. M. Campbell.
▲Summersville* .. Nicholas	T. B. Horan.
▲Sutton*● † ..... Braxton	Dulin & Hall.
Terra Alta*● † ..... Preston	O. C. Crane.
Thomas*● † ..... Tucker	See Parsons.
▲Union* ..... Monroe	LOGAN & PATTON.
▲Wayne*● † ..... Wayne	Chapman Adkins.
Webster*● ..... Taylor	W. M. Werkman.
▲Welch*● † ..... McDowell	Rucker, Keller & Hamill.
▲Wellsburg*● † ..... Brooke	JOHN C. PALMER, SR.
▲Weston*● † ..... Lewis	Lewis Bennett.
▲West Union*● † Doddridge	J. V. Blair.
▲Wheeling*● † ..... Ohio	ATKINSON & FLICK. Long Dis. Telephone 317. Refer to any bank in Wheeling.
" ..... "	S. G. SMITH. Refers to National Exchange Bank.
▲Williamson*● † ..... Mingo	Sheppard & Goodykoontz.
▲Winfield* ..... Putnam	A. S. Alexander.

WISCONSIN.

Town and County.	Name.
Ahnapee* ..... Kewaunee	See Algoma.
Albany*● † ..... Green	V. S. Kidd.
Algoma*† ..... Kewaunee	M. T. Parker.
▲Alma*● † ..... Buffalo	Robert Lees.
Amery*● † ..... Polk	W. T. Kennedy.
Amherst*● † ..... Portage	A. J. Smith.
▲Antigo*● † ..... Langlade	FINUCANE & CONWAY.
▲Appleton*● † .. Outagamie	E. G. JONES.
Arcadia*● † .. Trempealeau	RICHMOND & RICHMOND.
Arena*● † ..... Iowa	W. M. Abbott.
Argyle*● † ..... Lafayette	See Darlington.
▲Ashland*● † ..... Ashland	F. J. COLIGNON.
Augusta*● † .... Eau Claire	E. M. Bradford.
Baldwin*● † ..... St. Croix	Henry Anderson.
Bangor*● † ..... LaCrosse	See LaCrosse.
▲Baraboo*● † ..... Sauk	F. R. BENTLEY.
Barneveld*† ..... Iowa	Jerome J. Jones.
▲Barron*● † ..... Barron	Coe Bros.
Bayfield*● † ..... Bayfield	W. W. Downs.
Beaverdam*● † ..... Dodge	M. H. UMBREIT.
Belmont*● † .... Lafayette	See Benton.
Beloit*● † ..... Rock	F. CLEARY.
Benton*● † ..... Lafayette	See Darlington.
Berlin*● † ..... Green Lake	PERRY NISKERN.
Black Earth*● † ..... Dane	See Madison.
▲Black Riv. Falls*● † Jack'n	G. M. PERRY.
Blair*● † ..... Trempealeau	See Arcadia.
Blanchardville*● † LaFay'e	Morrison & Chandler.
Bloomer*● † ..... Chippewa	Henry Lebris, Jr.
Bloomington* ..... Grant	P. Bartley.
Boscobel*● † ..... Grant	WILLIAM E. HOWE.
Brandon*● † .. Fond du Lac	David Whitton.
Brillion*● † ..... Calumet	S. H. Barnard.
Brodhead*● † ..... Green	Burr Sprague.
Burlington*● † ..... Racine	E. E. MILLS.
Butternut*● † ..... Ashland	Foster & Mars.
Cadott*● † ..... Chippewa	F. E. Watson.
Cambria*● † ..... Columbia	See Portage.
Cambridge* ..... Dane	See Madison.
Cashton*● † ..... Monroe	See Viroqua.
Cassville*● † ..... Grant	D. W. Clark.
Cedarburg*● † .... Ozaukee	J. F. Trottman.
Centralia*● † ..... Wood	H. WIPPERMAN.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Chilton*† .....Calumet	J. E. McMullen.
▲Chippewa Falls*† Chip'wa	D. BUCHANAN, JR.
Clinton*† .....Rock	See Beloit.
Clintonville*† ..Waupaca	F. M. Guernsey.
Colfax*† .....Dunn	See Menomonie.
Columbus*† ...Columbia	W. C. Leitsch.
▲Crandon* .....Forest	Samuel Shaw.
Cuba*† .....Grant	S. E. Smalley.
Cumberland*† ....Barron	H. S. Comstock.
Darien*† .....Walworth	See Elkhorn.
▲Darlington*† ..Lafayette	ORTON & OSBORN.
▲Dartford *•...Green Lake	J. C. McConnell.
Deerfield*† .....Dane	See Madison.
Delavan*† .....Walworth	D. B. Barnes.
Depere*† .....Brown	JOHN SMITH.
▲Dodgeville*† ..... Iowa	J. P. Smelker.
Dorchester*† .....Clark	See Marshfield.
▲Durand*† .....Pepin	W. E. Plummer.
▲Eagle River*† .....Vilas	Colman & Colman.
East Troy* .....Walworth	See Elkhorn.
▲Eau Claire*† ..Eau Claire	A. H. SHOEMAKER.
Edgerton*† .....Rock	J. P. Towne.
Edmund*† .....Iowa	See Dodgeville.
▲Elkhorn*† .....Walworth	JAY F. LYON.
▲Ellsworth*† .....Pierce	A. Combacker.
Elroy*† .....Juneau	A. H. Smith.
Evansville*† .....Rock	F. L. Jaynes.
Fennimore*† .....Grant	W. E. Lathrop.
▲Florence*† .....Florence	Max Seils.
▲Fond duLac*†Fond duL'c	GIFFIN & SUTHERLAND.
Ft. Atkinson*† Jefferson	E. A. WIGDALE.
Ft. Howard*† .....Brown	Sheridan & Evans.
Fountain City*† ..Buffalo	Martin Fugina.
Foxlake*† .....Dodge	F. Hamilton & Son.
▲Friendship* .....Adams	J. B. Keyes
Galesville*† Trempealeau	See Arcadia.
Glenwood*† ....St. Croix	See New Richmond.
Glidden*† .....Ashland	See Ashland.
▲Grand Rapids*† ....Wood	H. WIPPERMAN.
▲Grantsburg*† .....Burnett	S. F. Grover.
▲Green Bay*† .....Brown	NEVILLE & HUTCHINSON.
Greenwood*• .....Clark	See Marshfield.
Hammond*† ....St. Croix	See Baldwin.
Hancock*† ....Waushara	See Plainfield.
Hartford*† ..Washington	H. K. Butterfield.
Hartland*† ....Waukesha	H. W. Goodwin.
▲Hayward*† .....Sawyer	J. F. Riordon.
Hillsboro* .....Vernon	Smith & Webster.
Horicon*† .....Dodge	J. E. Sawyer.
Hortonville*† Outagamie	See New London.
▲Hudson*† .....St. Croix	BAKER & HAVEN.
▲Hurley*† .....Iron	A. L. Ruggles.
Independence*† Tr'mp'l'u	See Arcadia.
Iola* .....Waupaca	H. J. Siverson.
Iron River*† ....Bayfield	T. B. Walsh.
▲Janesville*† .....Rock	FETHERS, JEFFRIS & MOUAT
▲Jefferson*† ....Jefferson	R. B. KIRKLAND.
Johnson Creek*† .Jeff's'n	See Watertown.
▲Juneau*† .....Dodge	George W. Sloan.
Kaukauna*† ..Outagamie	John Bruemmer.
▲Kenosha*† .....Kenosha	GERA'LD R. McDOWELL.
▲Kewaunee*† ..Kewaunee	JOHN WATTAWA.
Kiel*† .....Manitowoc	See Chilton.
Kilbourn*† .....Columbia	Thomas B. Coon.
▲La Crosse*† ....La Crosse	FRUIT & GORDON.
Lafarge*• .....Vernon	See Viroqua.
Lake Geneva*† Walworth	CHARLES S. FRENCH.
Lakemills*† ... Jefferson	Wm. H. Tasker.
Lake Nebagamon*† Dg'las	See Superior.
▲Lancaster*† .....Grant	H. BUCKNER.
Lindes* .....Iowa	See Dodgeville.
Lodi*† .....Columbia	S. H. Watson.
Loyal*• .....Clark	D. V. Richardson.
¶▲Madison*† .....Dane	OLIN & BUTLER.
Maiden Rock*† ... Pierce	A. Cook.
Manawa*† .....Waupaca	C. D. McFarland.
▲Manitowoc*† .Manitowoc	SEDGWICK, SEDGWICK & SCHMIDT.
▲Marinette*† ...Marinette	J. B. FAIRCHILD.
Marion*† .....Waupaca	J. H. SPENGLER.
Markesan*† .Green Lake	G. T. Thorne.
Marshfield*† .....Wood	W. A. & E. C. PORS.
▲Mauston*† .....Juneau	H. W. Barney.
Mayville*† .....Dodge	Lamoreux & Husting.
Mazomanie*† .....Dane	See Madison.
▲Medford*† .....Taylor	Clinton Textor.
Melrose* .....Jackson	J. M. Hutchins.
Menasha*† ...Winnebago	J. C. KERWIN.
▲Menomonie*† .....Dunn	C. E. FREEMAN.
▲Merrill*† .....Lincoln	CURTIS & REID.
Merrillan*† .....Jackson	Homer C. Clark.
Milton*† .....Rock	E. P. Clarke.
Milton Junction*† .Rock	Will H. Gates.
▲Milwaukee*† .Milwaukee	FISH, CARY, UPHAM & BLACK. Attorneys for Marshall & Ilsley Bank, and refer to any bank or firm in Milwaukee.
▲Milwaukee*†Milwaukee (*Continued.*)	HARING & FROST, 43-46 Sentinel Building. Refer to Marshall & Ilsley Bank, and Milwaukee business houses, and Reid, Murdoch & Co., and The John V. Farwell Co., Chicago.
" ..... "	MILLER, NOYES, MILLER & WAHL, 102 Wisconsin St. Attorneys for First National Bank, Milwaukee National Bank, American Express Co., Milwaukee Trust Co., and Jos. Schlitz Brewing Co.
" ..... "	NATHAN PERELES & SONS. Established 1857. Refer to any Bank here or J. P. Morgan & Co., N. Y.
" ..... "	SYLVESTER, SCHEIBER & ORTH. References: First National Bank; Wisconsin National Bank.
" ..... "	WINKLER, FLANDERS, SMITH, BOTTUM & VILAS. Attorneys for Wisconsin National Bank. The Edward P. Allis Co., and Pabst Brew'g Co.
Mineralpoint*† .....Iowa	SPENSLEY & McILHON.
Minocqua*† .....Vilas	See Rhinelander.
Mondovi*† .....Buffalo	L. G. Gilman.
▲Monroe*† .....Green	THOMAS LUCHSINGER.
▲Montello*† ....Marquette	John Barry.
Montfort*† .....Grant	See Lancaster.
Monticello*† .....Green	See Brodhead.
Mount Horeb*† ....Dane	See Madison.
Mukwonago*† Waukesha	Ferd. R. Smith.
Muscoda*† .....Grant	J. M. Cubela.
Necedah*† .....Juneau	Charles E. Babcock.
Neenah*† ....Winnebago	J. C. KERWIN.
▲Neillsville*† .....Clark	CHARLES F. GROW.
New Glarus*† .....Green	T. C. Hefty.
New Lisbon*† ....Juneau	J. J. Hughes.
New London*† .Waupaca	F. C. Weed.
New Richmond*† St. Cr'ix	Hawkins & Hughes.
No. La Crosse† La Crosse	See La Crosse.
Oakfield*† ..Fond du Lac	See Fond du Lac.
Oconomowoc*† Wauk'ha	O. F. Jones.
▲Oconto*† .....Oconto	W. H. Webster.
Omro*† ..... Winnebago	Bert. Coffman.
▲Osceola*† .....Polk	Charles H. Oakey.
▲Oshkosh*† .. Winnebago	DAVIDSON & WILDE.
Osseo*† ....Trempealeau	See Augusta.
Palmyra*† .....Jefferson	J. H. Piper.
Patchgrove* .....Grant	Frank Kolb.
▲Phillips*† .....Price	M. BARRY.
Plainfield*† ... Waushara	Angels & Corrigan.
Platteville*† .....Grant	J. W. Murphy.
Plymouth*† ..Sheboygan	M. C. MEAD.
▲Portage*† .....Columbia	E. S. BAKER.
▲Port Washington*† Ozauk	W. M. Foster.
Poynette*† .... Columbia	See Portage.
▲Prairie du Chein*† Crawf'd	Thomas & Fuller.
Prairie du Sac*† ....Sauk	J. S. Tripp.
Prescott*† ..... Pierce	J. S. White.
Princeton*† . Green Lake	F. E. Clark.
▲Racine*† ..... Racine	PALMER & GITTINGS.
Randolph*† .....Dodge	R. D. Calkins.
Readstown*• .....Vernon	See Viroqua.
Reedsburg*† .....Sauk	G. Stevens.
Reeseville*† .....Dodge	Edward J. Devney.
Rewey*† ..... Iowa	See Mineral Point.
▲Rhinelander*† ... Oneida	PAUL BROWNE.
Rice Lake*† ..... Barron	C. A. STARK.
▲Richland Center*† Richl'd	W. S. McCORKLE.
Ripon*† .... Fond du Lac	L. E. REED.
River Falls*† ..... Pierce	F. M. White.
Sauk City*† .....Sauk	I. B. Quimby.
Seymour*† ...Outagamie	F. M. Wilcox.
Sharon*† ..... Walworth	See Elkhorn.
▲Shawano*† ..... Shawano	M. J. Wallrich.
▲Sheboygan*† Sheboygan	EDWARD VOIGT.
Sheboygan Falls*† Sh'gan	See Sheboygan.
▲Shell Lake*† ..Washburn	L. H. Mead.
Shullsburg*† .. Lafayette	J. B. Simpson.
Soldiers Grove*• Crawford	Thomas & Peterson.
South Milwaukee*† Mil'e	J. G. Davies.
▲Sparta*† ..... Monroe	MORROW & MASTERS.
Springgreen*† .....Sauk	T. W. King.
Springvalley*† ....Pierce	See Ellsworth.
Stanley*† .....Chippewa	C. B. Culbertson.
St. Croix Falls*† ....Polk	M. P. Jerdee.
▲Stevens Point*† .Portage	ATWOOD & GROELLE.
Stoughton*† .....Dane	J. M. Clancey.
▲Sturgeon Bay*† .....Door	R. P. CODY.
Sun Prairie*† ..... Dane	Thomas C. Hayden.
▲Superior*† .....Douglas	George B. Hudnall
Thorp*† .....Clark	George B. Parkhill.
Tomah*† .....Monroe	W. B. Naylor, Jr.
Tomahawk*† ....Lincoln	A. H. Woodworth.
Two Rivers*† Manitowoc	See Manitowoc.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Uniongrove*†.....Racine	Waller & Gittings.
Viola*•.....Richland	See Richland Center.
▲Viroqua*†.....Vernon	SMITH & GRIFFIN.
▲Washburn*†.....Bayfield	E. C. ALVORD.
Waterloo*†.... Jefferson	J. D. Ryder.
Watertown*†. Jefferson	WM. H. WOODARD.
▲Waukesha*†..Waukesha	V. H. TICHENOR.
▲Waupaca*†.... Waupaca	IRVING P. LORD.
Waupun*†...Fond du Lac	C. E. Hooker.
▲Wausau*†..... Marathon	BUMP, KREUTZER & ROSENBERRY.
▲Wautoma*..... Waushara	Angels & Corrigan.
▲Westbend*†.. Wash'gton	BARNEY & KUECHENMEISTER.
Westby*†.....Vernon	See Viroqua.
Westfield*†....Marquette	See Portage.
West Salem*†. La Crosse	See La Crosse.
West Superior*† Douglas	DICKINSON, KENNEDY & GRAHAM. References: Any bank or business house in Superior.
" ..... "	GEORGE P. KNOWLES. Refers to any bank in West Superior.
" ..... "	ROSS, DWYER & HANITCH. Refer to First National Bank and Northwestern National Bank.
Weyauwega*†.. Waupaca	A. S. Hutchinson.
▲Whitehall*† Tr'mpealeau	See Arcadia.
Whitewater*†. Walworth	JAMES G. KESTOL.
Wilton*†.....Monroe	See Sparta.
Winneconne*† Win'bago	J. D. Rush.
Wittenberg*†.. Shawano	Goodrick & Goodrick.
Wonewoc*†.....Juneau	A. Carter.

WYOMING.

▲Basin.....Bighorn	W. S. Collins.
▲Buffalo*†.....Johnson	PARMELEE & HILL.
Carbon*†.....Carbon	See Rawlins.
▲Casper*†.....Natrona	E. D. Norton.
¶▲Cheyenne*†... Laramie	JOHN W. LACEY. Attorney for and refers to Stock Growers Nat. and First Nat. banks.
" ..... "	E. W. MANN. In general practice. Collections promptly attended to.
▲Douglas*†.....Converse	Charles F. Maurer.
▲Evanston*†.....Uintah	HAMM & ARNOLD.
▲Green River*† Sw'twater	See Rock Springs.
▲Lander*†..... Fremont	James S. Vidal.
▲Laramie*†..... Albany	JOHN H. SYMONS.
Lusk*†..... Converse	D. E. Goddard.
▲Newcastle*†..... Weston	David A. Fakler.
▲Rawlins*†..... Carbon	CHATTERTON & FISHBACK.
Rock Springs*†Sw'tw't'r	D. A. Revvill.
Saratoga*†.....Carbon	J. J. Brown.
▲Sheridan*†.....Sheridan	E. E. LONABAUGH.
▲Sundance*.....Crook	H. A. Alden.
Thermopolis*...Fremont	See Lander.
Wheatland*†... Laramie	See Cheyenne.

BRITISH COLUMBIA.

Ainsworth*†..Kootenay	See Nelson.
Ashcroft.....Yale	Dennis Murphy.
Atlin.....	J. Gordon Hunter.
Balfour†.....Kootenay	See Nelson.
Bennett.....Vancouver	See Vancouver.
Chilliwack*... Chilliwack	See New Westminster.
Cranbrook†... Kootenay	Ross & Herchimer.
Fernie*..... Kootenay	See Nelson.
Ft. Steele*†.....Kootenay	J. A. Harvey.
Golden*† Yale & Caraboo	See Revelstoke.
Grand Forks*..... Yale	H. C. HANNINGTON.
Greenwood*..... Yale	I. H. Hallett.
Kamloops*†..... Yale	W. H. Whittaker.
Kaslo*†..... Kootenay	McAnn & Mackay.
Nakusp*†..... Kootenay	See Nelson.
Nanaimo*†.....Nanaimo	BARKER & POTTS.
Nelson*†.....Kootenay	R. W. HANNINGTON.
New Denver*† Kootenay	R. B. Kerr.
New Westminster*† New Westminster	G. E. CORBOULD.
Pilot Bay*..... Kootenay	See Nelson.
Revelstoke*†.. Kootenay	G. L. McCarter.
Robson*†..... Kootenay	See Nelson.
Rossland*†.... Kootenay	DALY & HAMILTON.
Salmo*..... Kootenay	See Nelson.
Sandon*†..... Kootenay	Frank L. Christie.
Slocan.....Kootenay	F. S. Andrews.

Town and County.	Name.
Trail*†.....Kootenay	See Nelson.
Vancouver*† New Westminster	RUSSELL & RUSSELL. Solicitors for Bank of British North America.
" ..... "	WILSON & SENKLER. Solicitors for Bank of Montreal and Dominion Government.
Vernon*†.....Yale	FRED BILLINGS.
Victoria*†..... Victoria	McPHILLIPS, WOOTTON & BARNARD.
Ymir*†..... Kootenay	John F. Burne.

MANITOBA.

Altona*†.....Lisgar	See Winnipeg.
Birtle*† ..... Marquette	Mickle & Tingley.
Boissevain*† Turtle Mt'n	Norman P. Buckingham.
Brandon*†..... Brandon	COLDWELL & COLEMAN.
Carberry*†..... Norfolk	G. Barrett.
Carman*† .....Lisgar	F. A. Brown.
Cartwright*†.....Lisgar	See Pilot Mound.
Crystal City*†.... Lisgar	See Winnipeg.
Cypress River*† Macd'ld	C. E. Bastin.
Dauphin*†.... Marquette	A. E. Wilkes.
Deloraine*†. Turtle Mt'n	J. A. Mather.
Emerson*† ..Provencher	D. Forrester.
Gladstone*†..Macdonald	D. Smith.
Glenboro*†.. Macdonald	F. H. Mitchell.
Gretna*†.....Lisgar	Harvey T. Maulson.
Hamiota*† ..... Marquette	M. B. Jackson.
Hartney*† .....Selkirk	G. St. J. Hallen.
Holland*† ....Macdonald	H. L. Riscon.
Killarney*† .....Lisgar	A. G. Hay.
Manitou*† ..... Dufferin	W. F. Ellis.
McGregor*†.....Norfolk	See Carberry.
Melita*† .....Brandon	J. L. Crerar.
Miami*† .....Lisgar	F. A. Brown.
Minnedosa*†..Marquette	R. Hill Myers.
Morden*† .....Lisgar	H. L. Lemon.
Morris*† ....Provencher	See Emerson.
Neepawa*†...Macdonald	Howden & Howden.
Oak Lake*†..... Brandon	See Brandon.
Pilot Mound*†.Macd'n'ld	W. A. Donald.
Plum Coulee*†.....Lisgar	See Winnipeg.
Portage la Prairie*† Macdonald	D. A. Macdonald.
Rapid City*† .Marquette	R. A. Nelles.
Russell*† .....Marquette	See Rapid City.
Selkirk*†.....Selkirk	John O'Reilly.
Shoal Lake*†.Marquette	James MacDonald.
Souris*†.....Brandon	J. A. Taylor.
Stonewall*† .....Selkirk	See Winnipeg.
St. Pierre .....Carillon	See Winnipeg.
Treherne*† ..... Norfolk	See Winnipeg.
Virden*†.....Brandon	Goulter & Singer.
Wawanesa*†....Brandon	J. H. Ingram.
Winkler.....Lisgar	See Winnipeg.
Winnipeg*† ...Winnipeg	TUPPER, PHIPPEN & TUPPER. Solicitors for The Bank of Montreal, The Bank of British North America, and The Merchants Bank of Canada.

MIQUELON.

St. Pierre.....	Send to Bank.

NEW BRUNSWICK.

Bathurst*†....Gloucester	Gilbert & Gilbert.
Campbellton*†..Rest'che	Murray & McLatchy.
Chatham*† .Northumb'd	Warren C. Winslow.
Dorchester*† Westmor'd	M. G. Teed.
Edmundston*†..Victoria	John M. Stevens.
Fredericton*†.....York	ARTHUR R. SLIPP.
Grand Falls*†.. Victoria	See Edmundston.
Hartland*†.....Carleton	See Woodstock.
Hillsboro*† .....Albert	See Moncton.
Kingston*†.....Kent	See St. John.
Moncton*†.Westmorel'd	CHANDLER & ROBINSON.
New Castle*†.N'thuml'd	E. P. WILLISTON.
Sackville*†.Westmorel'd	POWELL, BENNETT & HARRISON.
Shediac*† Westmoreland	W. A. Russell.
St. Andrews*†.Charlotte	F. H. Grimmer.
St. John*†.....St. John	ALEXANDER P. BARNHILL.
St. Stephen*†..Charlotte	J. G. Stevens, Jr.
Sussex*† .....Kings	White, Allison & King.
Woodstock*†...Carleton	D. McLEOD VINCE.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

NEWFOUNDLAND.

Town and County.	Name.
Harbor Grace	See St. Johns.
St. Johns	CHARLES H. HUTCHINGS.

NORTHWEST TERRITORIES.

Town and County.	Name.
Battleford*†	Sas'k'h'n See Prince Albert.
Calgary*•†	Alberta J. A. BANGS.
Dawson City	Alberta C. N. Woodworth.
Edmonton*•†	Alberta Dist. BECK & EMERY.
Ft. Qu'Appelle†	Assinib'ia See Regina.
Grenfell*•†	Assiniboia W. Peel.
Indian Head*•†	Assiniboia T. W. Jackson.
Lethbridge*•†	Alberta C. I. P. Conybeare.
McLeod*•†	Alberta Haultain & Mackenzie.
Medicine Hat*•†	Assinib'a C. R. Mitchell.
Moose Jaw*•†	Assiniboia William Grayson.
Moosomin*•†	Assiniboia White, Elwood & Gwillen.
Pincher Creek*•†	Alberta See McLeod.
Prince Albert*†	Sas'h'n James McKay.
Qu Appelle*	Assiniboia A. D. Dickson.
Qu Appelle Stn*•†	Assin'ia A. D. Dickson.
Regina*•†	Assiniboia HAMILTON & JONES.
So. Edmonton*•	Alberta A. C. Rutherford.
Wapella*•†	Assiniboia See Regina.
Whitewood*•†	Assiniboia See Regina.
Wolseley*•†	Assiniboia Levi Thomson.
Yorkton*•†	Assiniboia WM. R. PARSONS.

NOVA SCOTIA.

Town and County.	Name.
Acadia Mines*†	Colch'ter See Truro.
Amherst*•†	Cumberland TOWNSEND & ROGERS.
Annapolis*•†	Annapolis Fred W. Harris.
Antigonish*•†	Antigonian C. F. McIsaac.
Barrington*†	Shelburne See Shelburne.
Barrington Passage	Shelb. See Shelburne.
Bear River*•†	Digby Jones & Nichols.
Berwick*•†	Kings See Kentville.
Bridgetown*•†	Annapolis O. T. Daniels.
Bridgewater*•†	Lunenb'g H. T. Ross.
Canning*•†	Kings See Kentville.
Canso*†	Guysboro See Guysborough.
Clarke's Harbor*	Shelb'ne See Shelburne.
Dartmouth*•†	Halifax See Halifax.
Digby*•†	Digby T. C. Shreve.
Glace Bay†	Cape Breton Chisholm & Crowe.
Guysborough*†	Guys'ro' Joseph A. Fulton.
Halifax*•†	Halifax ALFRED WHITMAN.
" "	" BORDEN, RITCHIE & CHISHOLM.
Kentville*•†	Kings W. P. Shaffner.
Lawrencetown*	Halifax See Annapolis.
Liverpool*†	Queens John George Pyke.
Lockeport*†	Shelburne See Shelburne.
Londonderry†	Colchester See Truro.
Lunenburg*•†	Lunenburg Charles W. Lane.
Maitland*†	Hants See Truro.
Middleton*•†	Annapolis W. G. Parsons.
New Glasgow*•†	Pictou Fraser, Jennison & Graham.
North Sydney*•†	C. Breton Murray & MacKenzie.
Oxford*•†	Cumberland C. H. Onley.
Parrsboro*•†	Cumberland H. W. McKenna.
Pictou*•†	Pictou E. M. MACDONALD.
Port Hawkesb'y*†	Invern's George O. Forsyth.
Port Hood*†	Inverness Samuel Macdonnell.
Shelburne*†	Shelburne John Hood.
Sherbrooke*†	Guysboro See Guysborough.
Shubenacadie*•†	Hants A. Kirkpatrick.
Springhill*•	Cumberland A. W. Foster.
Stellarton*•†	Pictou See Pictou.
St. Peter's*†	Richmond See Port Hawkesbury.
Sydney*•†	Cape Breton A. J. G. MacECHEN.
Truro*•†	Colchester Hugh MacKenzie.
Westville*•†	Pictou See Pictou.
Weymouth*•†	Digby J. A. Grierson.
Windsor*•†	Hants E. J. MORSE.
Wolfville*•†	Kings E. Sidney Crawley.
Yarmouth*•†	Yarmouth E. H. ARMSTRONG.

ONTARIO.

Town and County.	Name.
Acton*•†	Halton W. A. McLean.
Ailsa Craig*•†	Middlesex See St. Marys.
Alexandria*•†	Glengarry A. L. Smith.
Alliston*•†	Simcoe Fisher & Bell.
Almonte*•†	Lanark Greig & Jamieson.
Alvinston*•†	Lambton Hannah & Burnham.
Amherstburg*•†	Essex F. A. Hough.
Arkona*†	Lambton See Watford.
Arnprior*•†	Renfrew Dulmage & Burwash.
Arthur*•†	Wellington M. M. McMartin.
Athens*•†	Leeds W. A. Lewis.
Atwood*•†	Perth See Listowel.
Aurora*•†	York T. H. Lennox.
Avonmore*•†	Stormont See Cornwall.
Aylmer*•†	Elgin Miller & Backhouse.
Ayr*•†	Waterloo See Galt.
Barrie*•†	Simcoe McCARTHY, PEPLER & McCARTHY.
Beamsville*•†	Lincoln See Hamilton.
Beaverton*•†	Ontario T. Earnest Godson.
Beeton*•†	Simcoe See Alliston.
Belleville*•†	Hastings F. E. O'FLYNN.
Berlin*•†	Waterloo A. Miller.
Blenheim*•†	Kent R. L. Gosnell.
Blyth*•†	Huron A. S. Dickson.
Bolton*•†	Peel A. A. Miller.
Bothwell*•†	Kent George L. Taylor.
Bowmanville*•†	Durham J. Keith Galbraith.
Bracebridge*•†	Muskoka Mahaffy & Ashworth.
Bradford*•†	Simcoe Mark Scanlon.
Brampton*•†	Peel R. H. Pringle.
Brantford*•†	Brant BAIRD & HENDERSON.
Brigden*•†	Lambton See Sarnia.
Brighton*•†	No'umberl'd J. W. Gordon.
Brockville*•†	Leeds WOOD & STEWART.
Brussels*•†	Huron G. F. Blair.
Burford*•†	Brant See Brantford.
Burks Falls*•†	Muskoka Stephen T. Evans.
Burlington*•†	Halton E. H. Cleaver.
Campbellford*•†	N'hm'l'd D. J. Lynch.
Cannington*•†	Ontario A. J. Reid.
Carleton Place*•†	Lanark C. McIntosh.
Cayuga*•†	Haldimand Colter & Goodman.
Chatham*•†	Kent WILSON, KERR & PIKE.
Chatsworth*•†	Grey See Owen Sound.
Chesley*•†	Bruce H. O. Langley.
Chesterville*•†	Dundas W. B. Lawson.
Chippawa*•†	Welland See Welland.
Clarksburg†	Grey See Thornburg.
Clifford*•†	Wellington See Harriston.
Clinton*•†	Huron W. Brydon.
Cobourg*•†	N'th'umberl'd FRANK M. FIELD.
Colborne*•†	N'thumberl'd W. L. Payne.
Coldwater*••	Simcoe J. Brookoski.
Collingwood*•†	Simcoe HY. ROBERTSON.
Comber*•†	Essex See Essex.
Cookstown*•†	Simcoe See Alliston.
Cornwall*•†	Stormont MACLENNAN, LIDDELL & CLINE.
Creemore*•†	Simcoe See Barrie.
Dashwood*	Huron R. H. Collins.
Delhi*•†	Norfolk See Simcoe.
Deseronto*•†	Hastings George E. Deroche.
Drayton*•†	Wellington A. S. Lown.
Dresden*†	Kent J. W. Sharpe.
Drumbo*•†	Oxford See Brantford.
Dundalk*•†	Grey I. B. Lucas.
Dundas*•†	Wentworth T. H. A. BEGUE.
Dunnville*•†	Haldimand W. D. Swayze.
Durham*•†	Grey J. P. Telford.
Dutton*•†	Elgin C. St. Clair Leitch.
Eganville*•†	Renfrew W. Lawson.
Elmira*•†	Waterloo See Berlin.
Elmvale*•†	Simcoe W. F. W. Lent.
Elora*•†	Wellington Henry Wissler.
Embro*•†	Oxford See Woodstock.
Erin*•†	Wellington See Fergus.
Essex*•†	Essex E. A. Wisner.
Exeter*•†	Huron R. H. Collins.
Fenelon Falls*•†	Victoria McLaughlin & McDearmid.
Fergus*•†	Wellington N. M. Monro.
Flesherton*	Grey Lucas & Wright.
Florence*•†	Lambton See Bothwell.
Fordwich*•†	Huron See Blyth.
Forest*•†	Lambton Wm. J. Porte.
Fort Frances	Rainy Ri'er See Rat Portage.
Fort William*•†	Algoma W. L. Morton.
Galt*•†	Waterloo E. J. BEAUMONT.
Gananoque*†	Leeds W. B. Carroll.
Georgetown*•†	Halton G. S. Goodwillie.
Glencoe*•†	Middlesex Stuart, Stuart & Ross.
Goderich*•†	Huron PHILIP HOLT, Q. C.
Gore Bay*	Algoma See Sault Ste. Marie.
Grand Valley*•†	Dufferin J. A. V. Preston.
Gravenhurst*•†	Muskoka B. H. Ardagh.
Grimsby*•†	Lincoln See Hamilton.
Guelph*•†	Wellington GUTHRIE, WATT & GUTHRIE
Hagersville*•†	Haldimand S. E. Lindsay.
Hamilton*•†	Wentworth MARTIN & MARTIN.
Hanover*•†	Grey See Durham.
Harriston*•†	Wellington A. G. Campbell.
Harrow*•†	Essex See Windsor.
Hastings*•†	N'thumberl'd Ruddy & Clarry.
Hawkesbury*•†	Prescott O'BRIAN & HALL.
Hensall*•†	Huron H. J. D. Corkle.
Hespeler*•†	Waterloo See Berlin.
Highgate*•†	Kent See St. Thomas.
Huntsville*•†	Muskoka O. M. Arnold.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

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Town and County.	Name.
Ingersoll*▲† .....Oxford	HEGLER & HEGLER.
Inwood*▲†.....Lambton	See Sarnia.
Iroquois*▲†.....Dundas	A. E. Overell.
Jarvis*▲†.....Haldimand	C. E. Bourne.
Keewatin*▲†...R'ny R. D.	H. A. Langford.
Kemptville*▲†.. Grenville	T. K. Allen.
Kincardine*▲†.....Bruce	W. C. Loscombe.
Kingston*▲†... Frontenac	SMYTHE & LYON.
Kingsville*▲† ..... Essex	W. A. Smith.
Lakefield*▲†.... Peterboro	See Peterborough.
Lanark*†.....Lanark	Andrew Haydon.
Lansdowne*▲† ..... Leeds	See Brockville.
Leamington*▲†..... Essex	W. T. Easton.
Lindsay*▲† ..... Victoria	MOORE & JACKSON.
Listowel*▲† ..... Perth	F. R. Blewett.
London*▲†..... Middlesex	GIBBONS & HARPER.
Lucan*▲† ..... Middlesex	Wm. McDiarmid.
Lucknow*▲†.....Bruce	P. V. Malcomson.
Lynden*▲† ... Wentworth	William T. Henderson.
Madoc*▲†..... Hastings	Wm. Cross.
Markdale*▲† .....Grey	P. McCullough.
Markham*▲†..... York	Higgins & Douglas.
Marmora* ..... Hastings	J. F. Wills.
Mattawa*▲† ..... Nipissing	D. A. Dunlap.
Meaford*▲† .....Grey	C. T. Sutherland.
Merlin*▲† ..... Kent	See Blenheim.
Merrickville*▲†Greenville	A. E. Baker.
Midland*▲†..... Simcoe	John Rowe.
Mildmay*▲†.....Bruce	See Walkerton.
Millbrook*▲† ..... Durham	R. Ruddy.
Milton*▲† ..... Halton	V. Chisholm.
Milverton*▲†.....Perth	See Listowel.
Mitchell*▲† .....Perth	Dent & Thompson.
Morrisburg*▲†.... Dundas	J. P. Whitney.
Mount Forest*▲†. Wel'ton	R. O. Kilgour.
Napanee*▲† .....Lennox	WILSON & WILSON.
Newcastle*▲†..... Halton	E. H. McLean.
New Hamburg*†. W'r'l'o	William Millar.
New Market*▲†..... York	T. J. Robertson.
Niagara Falls*▲†. Welland	F. W. HILL.
North Bay*▲†... Nipissing	A. G. BROWNING.
Norwich*▲†..... Oxford	T. Brown.
Norwood*▲†.....Peterboro	W. A. F. Campbell.
Oakville*▲†..... Halton	D. O. Cameron.
Oil Springs*▲†...Lambton	Isaac Greenizen.
Orangeville*▲† .. Dufferin	W. L. Walsh.
Orillia*▲†..... Simcoe	S. S. Robinson.
Orono*† ..... Durham	See Bowmanville.
Oshawa*† ..... Ontario	C. A. JONES.
Ottawa*▲†..... Carleton	BISHOP & SMITH.
Otterville*▲†..... Oxford	See Woodstock.
Owen Sound*▲†.....Grey	Kilbourn & Kilbourn
Paisley*▲†..... Bruce	Hector C. Cowan.
Pakenham*▲†... Lanark	See Perth.
Palmerston*▲† Wellington	Drew & Downs.
Paris*†..... Brant	Gordon J. Smith.
Parkdale*▲†..... York	John Douglas.
Parkhill*▲† ..... Middlesex	E. Goodman.
Parry Sound*▲†McDoug'll	Pirie & Stone.
Pembroke*▲†.....Renfrew	J. H. Burritt.
Penetanguishene*▲†Simc'e	A. B. Thompson.
Perth*▲†.....Lanark	Hall & Hall.
Peterboro*▲†....Peterboro	HALL & HAYES.
Petrolia*▲† .....Lambton	Moncruff & Gansby.
Pickering*▲†.....Ontario	Dow & McGillivray.
Picton*▲†.Prince Edward	G. O. Alcorn.
Pt.Arthur*▲† Th'rBayDis.	F. H. Keefer.
Port Colborne*▲† Welland	G. S. Macdonald.
Port Elgin*▲†.....Bruce	C. Dalrymple.
Port Hope*▲† .....Durham	H. A. WARD.
Port Perry*▲† .....Ontario	H. L. Ebbels.
Port Rowan*▲†...Norfolk	See Simcoe.
Prescott*▲† .....Grenville	F. J. French.
Preston*▲† ..... Waterloo	C. R. Hanning.
RatPortage*▲†RainyR.Dis	Langford & Moran.
Renfrew*▲†.....Renfrew	Craig & Wilson.
Richmond Hill*†..... York	A. G. J. Lawrence.
Ridgetown*▲† .....Kent	W. E. Gundy.
Ripley*▲† .....Bruce	F. L. Pearson.
Rodney*▲†.....Elgin	H. Falconer Jell.
Sarnia*▲† .....Lambton	GURD & KITTERMASTER.
SaultSte.Marie*▲† Alg'aD.	H. C. Hamilton.
Schomberg*▲† .....York	See Toronto.
Seaforth*▲† ..... Huron	R. S. Hays.
Shelburne*▲†.....Dufferin	G. M. Vance.
Simcoe*▲† .....Norfolk	Tisdale, Tisdale & Reid.
Smith's Falls*▲†...Lanark	Lavell & Farrell.
Southampton*▲†.....Bruce	See Port Elgin.
Springfield*▲† .....Elgin	See Toronto.
Stayner*▲†..... Simcoe	Hood & Sullivan.
St. Catharines*▲† .Lincoln	COLLIER & YALE.
St. George*▲† .....Brant	See Paris.
Stirling*▲† .....Hastings	See Belleville.
St. Marys*▲† .....Perth	E. W. Harding.
Stouffville*▲†.....York	C. RUSSELL FITCH.
Stratford*▲† .....Perth	IDINGTON & ROBERTSON.
Strathroy*▲† ...Middlesex	J. Follinsbee.
St. Thomas*▲† ..... Elgin	J. S. ROBERTSON.
Sturgeon Falls*▲†Nipiss'g	Harry D. Leask.
Sudbury*▲† .....Nipissing	J. Fowler.
Sunderland*▲†....Ontario	T. W. Chapple.
Tara*▲† .....Bruce	C. E. Start.
Tavistock*.....Oxford	Douglas, Alexander & McTavish.
Teeswater*▲† .....Bruce	J. J. Stephens.
Thamesville*▲† .....Kent	See Chatham.
Thedford*▲† .... Lambton	See Sarnia.
Thessalon*▲† .... Algoma	See Sault Ste. Marie.
Thornbury*▲†.....Grey	Wilson & Dyre.
Thorold*▲†.....Welland	COLLIER & BURSON.
Tilbury*▲† .....Kent	D. A. McDonald.
Tilsonburg*▲†.....Oxford	J. CARRUTHERS.
Toronto*▲† ..... York	BLAKE, LASH & CASSELS. Solicitors for Canadian Bank of Commerce.
" ..... "	CLUTE, MACDONALD, MACINTOSH & McCRIMMON. Cable address "Macka." References: Dominion Bank, Sun Life Assurance Co., Provincial Trusts Co.
" ..... "	CROMBIE, WORRELL & GWYNNE. Solicitors for Bank of Montreal.
" ..... "	R. E. KINGSFORD. Special attention paid to Collections and Patents.
Toronto Junction*▲†Y'rk	J. A. J. Andrews.
Tottenham*▲†.....Simcoe	Hood, Jacks & Frazer.
Trenton*† .....Hastings	A. Forbes.
Tweed*▲† .....Hastings	C. W. Craig.
Unionville*▲†.....York	See Toronto.
Uxbridge*▲† .....Ontario	S. S. SHARPE.
Vankleek Hill*▲† Prescott	F. W. Thistlewaite.
Walkerton*▲† ..... Bruce	A. Collins.
Walkerville*▲†.....Essex	C. H. Robinson.
Wallaceburg*▲† .....Kent	Frazer & Jackson.
Waterford*▲† ....Norfolk	W. B. Wilkinson.
Waterloo*▲† ....Waterloo	William Reade.
Watford*▲†.....Lambton	Alexander Saunders.
Welland*▲†.....Welland	Raymond & Cohoe.
Westport*▲† .....Leeds	See Brockville.
Wheatley*▲†.....Kent	See Leamington.
Whitby*▲† .....Ontario	G. Y. Smith.
Wiarton*▲† .....Bruce	W. J. Ferguson.
Winchester*▲† ....Dundas	S. S. Reveler.
Windsor*▲† .....Essex	CLEARY & SUTHERLAND
Wingham*▲† .... ..Huron	J. A. Morton.
Woodbridge*▲† .....York	See Toronto.
Woodstock*▲† ....Oxford	FINKLE & MULLEN.
Woodville*▲† ....Victoria	See Lindsay.
Wyoming*▲† ....Lambton	See Sarnia.
Yarker*▲† ....Addington	See Napanee.
Zurich*† .....Huron	See Goderich.

PRINCE EDWARD ISLAND.

Alberton*▲†.....Prince	See Summerside.
Charlottetown*▲† Queens	M. & D. C. McLEOD.
Montague Bridge*▲† Kings	See Charlottetown.
Souris*▲†..... Kings	See Charlottetown.
Summerside*▲†.... Prince	J. E. Wyatt.

QUEBEC.

Beauharnois*▲† Beauh'ois	Thomas Brossoit.
Bedford*▲†.... Missisquoi	H. Butler.
Berthier en Haut*▲Berth'r	V. Allard.
Buckingham*▲†... Ottawa	F. A. Beaudry.
Chambly*▲†..... Chambly	P. B. Benoit.
Chicoutimi*▲† Chicoutimi	L. G. Belley.
Coaticook*▲†... Stanstead	G. H. St. Pierre.
Cookshire*▲†.. Compton	L. E. Charbonnell.
Cowansville*▲† Missisquoi	J. C. McCorkill.
Danville*▲† .....Richmond	See Richmond.
Farnham*▲† ...Missisquoi	See Cowansville.
Fraserville*▲† Temiscouata	H. S. Carroll.
Granby*▲†..... Shefford	See Cowansville.
Hochelaga*▲†... Hochelaga	See Montreal.
Hull*▲† ..... Ottawa	C. B. MAJOR.
Huntingdon*▲† .Hunt'don	A. E. Mitchell.
Iberville*▲†.....Iberville	See St. Johns.
Joliette*▲†.....Joliette	J. M. Tellier.
Knowlton*▲† .....Brome	J. E. Fay.
Lake Megantic*▲†Compton	See Sherbrooke.
L'Assomption*▲†L'As'pt'n	J. E. Faribault.
Lachine*▲†. Jacq's Cartier	See Montreal.
Lachute*▲†.... Argenteuil	G. E. Bampton.
L'Epiphanie*▲† L'Ass'pt'n	J. E. Faribault.
Laprairie*▲†.... Laprairie	See Montreal.
Laurentides*.L'Assomp'n	R. T. Beaudoin.
Levis*▲†.....Levis	Charles Darveau.
Longueuil*▲†.....Ch'mbly	See Montreal.
Louiseville*▲† Maskino'ge	A. L. Desaulniers.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Magog*† ..... Stanstead	See Sherbrooke.
Malbaie† .....Charlevoix	See Fraserville.
Marieville*•†..... Rouville	H. G. Paulin.
Mile End*•† ... Hochelaga	See Montreal.
Montmagny*•†Montm'g'y	See Levis.
Montreal*•†... Hochelaga	BROSSEAU, LAJOIE & LACOSTE. 7 Place d'Armes. (Long Dist. Tel. Bell, Main 3142.) Business transacted in English and French. Attorneys for Hochelaga Bank and Jacques Cartier Bank. References: Carter, Hughes & Dwight, Attys., New York, and Brosseau & Co., Brokers, Chicago.
" ..... "	CHARBONNEAU & PELLETIER. Offices, New York Life Building. Solicitors for Ville-Marie Bank and Garand, Terroux & Co., Bankers.
" ..... "	McGIBBON, CASGRAIN, RYAN & MITCHELL. Canada Life Bldg. Solicitors for Pullman's Palace Car Co., Merchants Bank of Halifax, and Royal Trust Co.
Murray Bay*† Charlevoix	See Fraserville.
Nicolet*•† ..... Nicolet	See Three Rivers.
Ormstown*•†Chateaugu'y	See Huntingdon.
Papineauville*•†.. Ottawa	See Hull.
Pa peblac*† Bonaventure	See Rimouski.
Plessisville*†.... Megantic	See Victoriaville.
Pt. St. Charles*•† Hoch'aga	See Montreal.
Quebec*•†..... Quebec	CARON, PENTLAND & STUART.
Richmond*†... Richmond	P. S. G. McKenzie.
Rimouski*•† ...Rimouski	N. Bernier.
Riviere du Loup*•†Tem'ta	See Fraserville.
Roberval*•†...Chicoutimi	See Quebec.
Shawville*•†..... Pontiac	See Ottawa.
Sherbrooke*•† Sherbro'ke	WHITE, CATE & WELLS.
Sorel*•†..... Richelieu	Ethier & Lefebore.
Stanbridge*†E. Missisquoi	Z. V. Cornell.
Stanstead*•† ...Stanstead	M. F. Hackett.
St. Cesaire*•†.... Rouville	See Montreal.
St. Cunegonde Hochelaga	See Montreal.
Ste. Anna de la Perade*•† Champlain	See Quebec.
Ste. Marie*..... Quebec	See Three Rivers.
Ste. Therese De Bl'inv'le*•† Terrebonne	See Montreal.
St. Francois*•†De La Be'ce	See Montreal.
St. Francois-du-Lac† Yamaska	See Nicolet.
St. George*..... Beauce	See Quebec.
St. Henri*•†... Hochelaga	See Montreal.
St. Hyacinthe*•†St. Hy'he	FONTAINE & FONTAINE.
St. Jean Baptiste*Hoch'ga	See Montreal.
St. Jerome*•† Terrebonne	W. B. Nantel.
St. Johns*•†.... St. Johns	Paradis & Paradis.
St. Johns Suburb*†Quebec	See Quebec.
St. Laurent*†Jacq's Cartier	See Montreal.
St. Remi*•† .. Napierville	D. Monet.
St. Roch de Quebec*†Que.	HAMEL, TESSIER & TESSIER.
St. Sauveur*..... Quebec	See Quebec.
Thetford Mines*•†Mega'ic	See Three Rivers.
Three Rivers*•†St. Mau'ce	N. L. De Noncourt.
Valleyfield*•†. Beauharn's	L. J. Papineau.
Victoriaville*†† Athabaska	Crepeau & Crepeau.
Waterloo*•†..... Shefford	Charles A. Nutting.
Westmount*†..Hochelaga	A. R. Johnson.

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